



LCC[®] Infotech Limited

Enriching Lives 

Date : 22nd May 2024

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 May 22, 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 May 22, 2024, inter-alia transacted the following items of business:

1. Considered and approved Audited Standalone & Consolidated Financial Results of the Company for the quarter and year ended March 31, 2024 and took on record the Audit Report given by Statutory Auditor of the Company in this behalf.
2. Declaration from the Managing Director regarding unmodified opinion in the Audit Report issued by the Statutory Auditor of the Company on Standalone and Consolidated financial result.
3. Other matter of the balance sheet.

The Board Meeting started at 4:00 P.M and concluded at 6:15 P.M. Kindly take the same on your records.

Thanking you,
For LCC Infotech Limited

Kirti Lakhotia
Managing Director
DIN:00057357



INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015, AS AMENDED

To
BOARD OF DIRECTORS OF
LCC INFOTECH LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

I have audited the accompanying statement of quarterly and year to date Standalone Financial Results LCC INFOTECH LIMITED ('the Company' for the quarter ended March 31, 2024 and for the year ended March 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

In my opinion and to the best of my information and according to the explanations given to me, these annual financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (i) give a true and fair view in conformity with the recognition & measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March, 2024.

Basis of Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under Section 43(10) of the Companies Act, 2013 (the 'Act'). My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to my audit of the standalone financial statements under the provisions of the Act and the rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The company's Board of Directors are responsible for the preparation of these standalone Financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility



also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting - policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

My objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional scepticism throughout the audit.

I also:

- Identify and assess the risk of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act, I am also responsible for expressing my opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists



related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of I audit work and in evaluating the results of I work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Result.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during I audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on I independence, and where applicable, related safeguards.

Other Matters

The Statement include the results for the quarter ended 31st March, 2024 & the corresponding quarter ended 31st March, 2023, being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current & previous financial year respectively which were subject to limited review by us as required under the Listing Regulations.

For Nitin Gami & Associates
(Chartered Accountants)
FRN No. 332567E

Nitin Gami.

Nitin Gami (Proprietor)
Membership No: 0316213
Place: Kolkata

Date: 22.05.24

UDIN: 24316213BKAHFL6114



LCC INFOTECH LIMITED
CIN : L72200WB1985PLC073196
Regd. Office : P-16, C.I.T. Road, Kolkata - 700001
Tel : 033-23570048

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

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31st MAR,2024

(Rs. In Lakhs)

Sl. No	Particulars	STANDALONE				
		Quarter			Year Ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
I	Income					
a	Revenue from Operations	2.08	115.35	112.99	176.32	159.70
b	Other Income	112.99	0.61	5.60	121.80	11.42
II	Total (a+b)	115.07	115.96	118.59	298.12	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	10.75	-	-	10.75	-
	d) Employee benefits expense	5.10	4.04	3.60	19.23	14.37
	e) Finance Cost	0.67	0.70	0.78	2.85	3.28
	f) Depreciation and amortisation expense	0.60	1.24	1.26	4.32	4.98
	g) Other Expenses	141.00	105.09	63.62	315.65	212.57
IV	Total Expenditure	158.12	111.07	69.26	352.80	235.20
V	Profit/(Loss) before exceptional items and tax (I-IV)	(43.05)	4.89	49.33	(54.68)	(64.08)
VI	Exceptional Items	(3,529.17)		-	(5,277.76)	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	(3,572.22)	4.89	49.33	(5,332.44)	(64.08)
VIII	Tax Expense - Current - Deferred Tax Total Tax expenses					
IX	Net Profit/Loss for the period (VII-VIII)	(3,572.22)	4.89	49.33	(5,332.44)	(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)	(3,572.22)	4.89	49.33	(5,332.44)	(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
XVII	Earnings Per Share (EPS) (Rs.)	(2.8218)	0.0039	0.0390	(4.2123)	(0.0506)
	a) Basic					
	b) Diluted	(2.8218)	0.0039	0.0390	(4.2123)	(0.0506)

LCC INFOTECH LTD.

Intu Lakshmi

Managing Director



Notes:

1. The above financial results were reviewed by the Audit Committee and approved by the board of directors at their respective meeting held on 22nd May 2024. In compliance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, on audit of the above results has been carried out by the Statutory Auditors for which they have issued an unmodified opinion.
2. In continuation of the decision of the Board and the Audit Committee taken at its meeting held on March 29, 2024, and in compliance of the order of the SEBI dated February 20, 2024, the amount shown in exceptional items are the balance of unrecoverable debtors, loans, Investment in quoted and unquoted shares considering having no value, no marketability or other similar reasons, now written off.
3. Loan payable to LCC Info Way Ltd, which is no longer payable is written back and included in other income.
4. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
5. The Company's business activity fall within a single business segment only so segment reporting is not applicable.
6. The figures of the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to 3rd Quarter of the current financial year and previous financial year.
7. The above figures are available on the website of the company at www.lccinfotech.in and stock exchange viz. www.bseindia.com and www.nseindia.com.
8. Figures of the previous period/ year have been regrouped and reclassify to conform to the classification of current period, wherever necessary.

For and on behalf of Board of Directors
Of LCC Infotech Limited

LCC INFOTECH LTD.

Kirti Lakhotia

Managing Director

Kirti Lakhotia
Managing Director
DIN: 00057357
Date: 22.05.2024
Place: Kolkata



LCC INFOTECH LIMITED
CIN : L72200WB1985PLC073196
Regd. Office : P-16, C.I.T. Road, Kolkata - 700001
Tel : 033-23570048

Web site : www.lccinfotech.in; E-mail : corporate@lccinfotech.co.in
STANDALON STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
ASSETS		
Non-current assets		
a) Property, plant and equipment	38.27	181.14
b) Capital work-in-progress		
c) Investment property		
d) Other Intangible assets		
e) Financial assets		
i) Investments	236.58	1933.17
ii) Loans	35.80	1885.14
iii) Other Financial Assets		
g) Deferred tax assets (Net)		
h) Other non-current assets	43.99	44.80
	354.64	4,044.25
Current assets		
a) Inventories	0.00	10.75
b) Financial assets		
i) Investment		
ii) Trade receivables	397.95	1942.92
iii) Cash and Cash equivalents	2.96	44.82
iv) Loans		
v) Other Financial Assets	-	-
c) Current tax asset (Net)	32.72	120.40
d) Other current assets		
	433.63	2,118.89
Total Assets	788.27	6,163.14
EQUITY AND LIABILITIES		
a) Equity Share capital	2531.87	2531.87
b) Other equity	(2,248.97)	3083.47
	282.90	5,615.34
LIABILITIES		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	22.13	27.36
ii) Other Financial Liability	-	-
b) Deferred tax liabilities (Net)	-	-
c) Other non-current liabilities	-	-
d) Provisions	-	-
	22.13	27.36
Current liabilities		
a) Financial liabilities		
i) Borrowings	270.77	287.57
ii) Trade payables	91.20	102.54
iii) Other financial liabilities	120.79	129.79
b) Other current liabilities	0.48	0.54
c) Provisions		
	483.24	520.44
Total Equity and liabilities	788.27	6,163.14

Place : Kolkata
Date : May 22, 2024



LCC INFOTECH LTD.

Kirti Lakhotia

KIRTI LAKHOTIA Director
MANAGING DIRECTOR
DIN: 00057357

LCC Infotech Limited
P-16, CIT Road, Kolkata-14
CIN : L72200WB1985PLC073196

Standalone Cash Flow Statement for the year ended March 31, 2024

Particulars	Note	Rs. In lacs	
		Year ended March 31, 2024	Year ended March 31, 2023
A. Operating Activities			
Profit/ (Loss) before tax		(5,332.44)	(64.08)
Adjustments to reconcile profit/(loss) before tax to net cash flows:			
Exceptional Items		5277.76	
Depreciation and amortisation expense	3	4.32	4.98
Finance costs		2.85	3.28
Operating cash flows before working capital changes		(47.51)	(55.82)
Working capital adjustments:			
Decrease / (Increase) in Trade receivables		(149.19)	21.04
Decrease / (Increase) in Inventories		10.75	-
Decrease / (Increase) in Other financial assets		88.49	0.97
Increase / (Decrease) in trade payables		(11.34)	7.00
Increase / (Decrease) in Other Current Liabilities		(9.06)	9.81
Increase / (Decrease) in provisions		98.48	-
(Increase) / Decrease in Loans & Advances		4.84	16.23
Cash used in operations		(14.54)	(0.77)
Income tax paid (net of refund)		-	-
Net cash used in Operating Activities	a	(14.54)	(0.77)
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		138.55	
(Increase)/Decrease in Investments		(50.00)	
Investment in fixed bank deposits		6.00	-
Proceeds from fixed bank deposits		(6.00)	-
Net cash flows from Investing Activities	b	88.55	-
C. Financing Activities			
Proceeds from borrowings			30.63
Repayment of borrowings		(113.02)	(4.33)
Interest paid		(2.85)	(3.28)
Net cash flows from / (used in) Financing Activities	c	(115.87)	23.02
Net Increase / (decrease) in cash and cash equivalents	a+b+c	(41.86)	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		2.96	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		2.95	43.86
Cash on Hand		0.01	0.96
Cheques on Hand			
Total		2.96	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 : May 22, 2024



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

LCC INFOTECH LTD.
Kriti Lakhotia

Kriti Lakhotia
 Managing Director
 DIN : 00057357



**INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE
AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO
THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS 2015, AS AMENDED**

To
The Board of Directors of
LCC INFOTECH LIMITED

Report on the Audit of the Consolidated Financial Results

Opinion

I have audited the accompanying consolidated annual financial results of LCC INFOTECH LIMITED ('the Company' or 'the Holding Company) and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the year ended 31st March, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

In my opinion and to the best of my information and according to the explanations given to me, and based on the consideration of reports of other auditors on separate audited financial statements / results / information of the subsidiary, the aforesaid annual consolidated financial results:

(i) include the annual financial results of one subsidiary, namely:

eLCC Info.Com Limited - Wholly owned subsidiary of the Company

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and a

(iii) give a true and fair view in conformity with the recognition & measurement principles laid down in Indian Accounting Standards ('Ind As') and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the company for the year ended 31st March, 2024.

Basis of Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the 'Act'). My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Results section of my report. I am independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with: ethical requirements that are relevant to my audit of the consolidated financial statements under the provisions of the Act and the rules there under; and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence i have obtained is sufficient and appropriate to provide a basis for my opinion.



Management's Responsibilities for the Consolidated Financial Results

The consolidated annual financial results have been prepared on the basis 'of the consolidated - Audited financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Company, as aforesaid.

In preparing the consolidated financial results, respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of companies included in the Group are responsible for overseeing the financial reporting process of the Group,

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

My objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion, The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;



- Obtain an understanding 'of internal control relevant to the audit in order to design audit Procedure that are appropriate in the circumstances, under section 143(3) (i) of the Act, I am also responsible for expressing my opinion through a separate report on the Complete set of financial statements on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If i conclude that a material uncertainty exists, I required to draw attention in my auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedure in accordance with the circular issued by the SEBI under Regulation 33(8) of SEBI LODR Regulation to the extent as applicable.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, to express an opinion on the consolidated annual financial results. I am responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which I am the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such auditors remain responsible for the direction, supervision and performance of the audits carried out by them. I remain solely responsible for my audit opinion. My opinion in this regard are further described in sub paragraph no. (a) of the "Other Matters" paragraph in this report.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

I communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that i identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and



other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards,

I also performed the procedures in accordance with the Circular issued by the Securities and Exchange Board of India under; Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

(a) I did not audit the financial results of one wholly owned subsidiary, included in these consolidated financial results of the company. This subsidiary accounts for total assets of Rs NA. as at 31st March, 2024, total revenue of Rs. NA. and a net loss after tax amounting to Rs. 60.64 Lakhs for the year ended on 31st March, 2024. These financial statements have been audited for the calendar year ended 31st December, 2023 by other auditors whose reports have been furnished to us by the Company's management. Further the accounts of the subsidiary have been drawn up to 31 March, 2024 and have been approved by the management and not subject to audit,

My opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and my report in so far as it relates to the aforesaid subsidiary is based solely on management approved accounts for the quarter and year ended 31st March, 2024.

My opinion on the Statement is not modified in respect of this matter with respect to my reliance on the work done and the reports of the other auditors.

(b) The consolidated annual financial results include the results for the quarter ended 31st March, 2024 & the corresponding quarter ended 31st March, 2023, being the balancing figure between audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the current & previous financial year respectively which were subject to limited review by me.

For Nitin Gami & Associates
(Chartered Accountants)
FRN No. 332567E

Nitin Gami.

Nitin Gami (Proprietor)
Membership No: 0316213
Place: Kolkata
Date: 22.05.24
UDIN: 24316213BKAHFM9890



LCC INFOTECH LIMITED
CIN : L72200WB1985PLC073196
Regd. Office : P-16, C.I.T. Road, Kolkata - 700001
Tel : 033-23570048

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

CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31st MAR,2024

(Rs. In Lakhs)

Sl. No	Particulars	CONSOLIDATED				
		Quarter			Year Ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
I	Income					
a	Revenue from Operations	2.08	115.35	112.99	176.32	159.70
b	Other Income	112.99	0.61	5.60	121.80	11.42
II	Total (a+b)	115.07	115.96	118.59	298.12	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	10.75	-	-	10.75	-
	d) Employee benefits expense	5.10	4.04	3.60	19.23	14.37
	e) Finance Cost	0.67	0.70	0.78	2.85	3.28
	f) Depreciation and amortisation expense	0.60	1.24	1.26	4.32	4.98
	g) Other Expenses	141.22	105.09	63.62	315.87	212.78
IV	Total Expenditure	158.34	111.07	69.26	353.02	235.41
V	Profit/(Loss) before exceptional items and tax (I-IV)	(43.27)	4.89	49.33	(54.90)	(64.29)
VI	Exceptional Items	(3,529.17)		-	(5,277.76)	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	(3,572.44)	4.89	49.33	(5,332.66)	(64.29)
VIII	Tax Expense - Current - Deferred Tax Total Tax expenses					
IX	Net Profit/Loss for the period (VII-VIII)	(3,572.44)	4.89	49.33	(5,332.66)	(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)	(3,572.44)	4.89	49.33	(5,332.66)	(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
XVII	Earnings Per Share (EPS) (Rs.)	(2.5139)	0.0039	0.0390	(4.2124)	(0.0508)
	a) Basic					
	b) Diluted	(2.5139)	0.0039	0.0390	(4.2124)	(0.0508)



LCC INFOTECH LTD.

K.L.

Managing Director

Notes:

1. The above financial results were reviewed by the Audit Committee and approved by the board of directors at their respective meeting held on 22nd May 2024. In compliance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, on audit of the above results has been carried out by the Statutory Auditors for which they have issued an unmodified opinion.
2. In continuation of the decision of the Board and the Audit Committee taken at its meeting held on March 29, 2024, and in compliance of the order of the SEBI dated February 20, 2024, the amount shown in exceptional items are the balance of unrecoverable debtors, loans, Investment in quoted and unquoted shares considering having no value, no marketability or other similar reasons, now written off.
3. Loan payable to LCC Info Way Ltd, which is no longer payable is written back and included in other income.
4. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
5. The Company's business activity fall within a single business segment only so segment reporting is not applicable.
6. The figures of the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to 3rd Quarter of the current financial year and previous financial year.
7. The above figures are available on the website of the company at www.lccinfotech.in and stock exchange viz. www.bseindia.com and www.nseindia.com.
8. Figures of the previous period/ year have been regrouped and reclassify to conform to the classification of current period, wherever necessary.

For and on behalf of Board of Directors
Of LCC Infotech Limited

LCC INFOTECH LTD.

Kirti Lakhotia

Kirti Lakhotia ^{Managing Director}
Managing Director
DIN: 00057357
Date: 22.05.2024
Place: Kolkata



LCC INFOTECH LIMITED
CIN : L72200WB1985PLC073196
Regd. Office : P-16, C.I.T. Road, Kolkata - 700001
Tel : 033-23570048

Web site : www.lccinfotech.in; E-mail : corporate@lccinfotech.co.in
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at March 31, 2024	As at March 31, 2023
ASSETS		
Non-current assets		181.14
a) Property, plant and equipment	38.27	
b) Capital work-in-progress		
c) Investment property		
d) Other Intangible assets		
e) Financial assets	52.40	1748.99
i) Investments	184.16	2033.70
ii) Loans		
iii) Other Financial Assets		
g) Deferred tax assets (Net)	43.99	44.80
h) Other non-current assets		
	318.82	4,008.63
Current assets	0.00	10.75
a) Inventories		
b) Financial assets		
i) Investment	397.95	1942.92
ii) Trade receivables	2.96	44.82
iii) Cash and Cash equivalents		
iv) Loans	-	-
v) Other Financial Assets		
c) Current tax asset (Net)	32.72	120.40
d) Other current assets		
	433.63	2,118.89
	752.45	6,127.52
Total Assets		
EQUITY AND LIABILITIES		
a) Equity Share capital	2531.87	2531.87
b) Other equity	(2,285.15)	3047.51
Minority Interest	0.02	0.02
	246.74	5,579.40
LIABILITIES		
Non-current liabilities		
a) Financial liabilities	22.13	27.36
i) Borrowings	-	-
ii) Other Financial Liability	-	-
b) Deferred tax liabilities (Net)	-	-
c) Other non-current liabilities	-	-
d) Provisions	22.13	27.36
Current liabilities		
a) Financial liabilities	271.06	287.86
i) Borrowings	91.25	102.57
ii) Trade payables	120.79	129.79
iii) Other financial liabilities	0.48	0.54
b) Other current liabilities		
c) Provisions		
	483.58	520.76
	752.45	6,127.52
Total Equity and liabilities		

Place : Kolkata
Date : May 22, 2024



FOR LCC INFOTECH LIMITED

LCC INFOTECH LTD.

Kirti Lakhotia

KIRTI LAKHOTIA
MANAGING DIRECTOR
DIN: 00057357

LCC Infotech Limited
P-16, CIT Road, Kolkata-14
CIN : L72200WB1985PLC073196

Consolidated Cash Flow Statement for the year ended March 31, 2024

Rs. in lacs

Particulars	Note	Year ended March 31, 2024	Year ended March 31, 2023
A. Operating Activities			
Profit/ (Loss) before tax		(5,332.66)	(64.29)
Adjustments to reconcile profit/(loss) before tax to net cash flows:			
Exceptional Items		5277.76	
Depreciation and amortisation expense	3	4.32	4.98
Finance costs		2.85	3.28
Operating cash flows before working capital changes		(47.73)	(56.03)
Working capital adjustments:			
Decrease / (Increase) in Trade receivables		(149.19)	21.04
Decrease / (Increase) in Inventories		10.75	-
Decrease / (Increase) in Other financial assets		88.49	0.97
Increase / (Decrease) in Other financial assets		(11.32)	7.00
Increase / (Decrease) in trade payables		(9.06)	9.81
Increase / (Decrease) in Other Current Liabilities		98.48	
Increase / (Decrease) in provisions		5.04	16.44
(Increase) / Decrease in Loans & Advances		(14.54)	(0.77)
Cash used in operations		-	-
Income tax paid (net of refund)	a	(14.54)	(0.77)
Net cash used in Operating Activities			
B. Investing Activities			
Purchase of property, plant and equipment, capital work in progress & intangible assets (including capital advances)		138.55	
Proceeds from sale of Property, Plant & Equipments		(50.00)	
(Increase)/Decrease in Investments		6.00	
Investment in fixed bank deposits		(6.00)	
Proceeds from fixed bank deposits	b	88.55	
Net cash flows from Investing Activities			
C. Financing Activities			
Proceeds from borrowings		(113.02)	30.63
Repayment of borrowings		(2.85)	(4.33)
Interest paid	c	(115.87)	(3.28)
Net cash flows from / (used in) Financing Activities			23.02
Net Increase / (decrease) in cash and cash equivalents	a+b+c	(41.86)	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		2.96	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

2. Components of Cash & Cash Equivalents (Refer Note 9):

Balances with banks :	2.95	43.86
In Current Accounts	0.01	0.96
Cash on Hand	2.96	44.82
Total	2.96	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 : May 22, 2024



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

Kriti Lakhotia

Managing Director

Kriti Lakhotia
 Managing Director
 DIN : 00057357

Date: 22/05/2024



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: Declaration under Regulation 33 (3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear sir,

Pursuant to regulation 33 (3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that the Audit Reports issued by the Statutory Auditors on the Standalone and Consolidated Annual Financial Results for the year ended 31.03.2024 were with unmodified opinions. You are requested take the above on record. Thanking you,

Thanking you

For LCC Infotech Limited
LCC INFOTECH LTD.



Managing Director

Kirti Lakhotia

Managing Director

DIN: 00057357

Regd. Office : P.16, C. I. T. Road, Kolkata - 700 014, CIN : L72200WB1985PLC073196

Corporate Office : Primarc Tower, Unit-801, Floor - 8, DN 36, Sector - V, Saltlake, Kolkata - 700 091, Phone : 033 2357 0048

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