



Review Report to The Board of Directors

M/s. LCC Infotech Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of LCC Infotech Limited (the Company) for the quarter and nine months ended 31st December, 2022.

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 financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (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: 23216213BCVDS197197



UNAUDITED STANDALON FINANCIAL RESULTS FOR THE QUARTER ENDED DEC 31, 2022

(Rs. In Lakhs)

| Sl. No | Particulars | STANDALONE | | | | | |
|-------------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter | | | Year to Date | | Year Ended |
| | | 31.12.2022 (Unaudited) | 30.09.2022 (Unaudited) | 31.12.2021 (Unaudited) | 31.12.2022 (Unaudited) | 31.12.2021 (Unaudited) | 31.03.2022 (Audited) |
| I | Income | | | | | | |
| a | Revenue from Operations | 0.60 | 0.30 | 0.56 | 46.71 | 114.82 | 116.05 |
| b | Other Income | 1.27 | 3.28 | 1.20 | 5.82 | 3.75 | 4.98 |
| II | Total (a+b) | 1.87 | 3.58 | 1.76 | 52.53 | 118.57 | 121.03 |
| 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 | 3.59 | 3.59 | 3.40 | 10.77 | 15.79 | 16.76 |
| e) | Finance Cost | 0.81 | 0.83 | 0.50 | 2.50 | 2.92 | 3.82 |
| f) | Depreciation and amortisation expense | 1.24 | 1.24 | 1.02 | 3.72 | 3.48 | 4.98 |
| g) | Other Expenses | 51.40 | 45.51 | 22.90 | 148.95 | 161.36 | 169.08 |
| IV | Total Expenditure | 57.04 | 51.17 | 27.82 | 165.94 | 183.55 | 194.64 |
| V | Profit/(Loss) before exceptional items and tax (I-IV) | (55.17) | (47.59) | (26.06) | (113.41) | (64.98) | (73.61) |
| VI | Exceptional Items | | | - | - | - | - |
| VII | Profit/(loss) after Exceptional Items before Tax (V-VI) | (55.17) | (47.59) | (26.06) | (113.41) | (64.98) | (73.61) |
| VIII | Tax Expense | | | | | | |
| | - Current | | | | | | |
| | - Deferred Tax | | | | | | |
| | Total Tax expenses | | | - | - | - | - |
| IX | Net Profit/Loss for the period (VII-VIII) | (55.17) | (47.59) | (26.06) | (113.41) | (64.98) | (73.61) |
| 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) | (55.17) | (47.59) | (26.06) | (113.41) | (64.98) | (73.61) |
| 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 | (0.0436) | (0.0376) | (0.0206) | (0.0896) | (0.0513) | (0.0581) |
| b) | Diluted | (0.0436) | (0.0376) | (0.0206) | (0.0896) | (0.0513) | (0.0581) |



LCC INFOTECH LTD.

[Signature]
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 December 31, 2022 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 14.02.2023 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) 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.

By Order of the Board
For LCC Infotech Limited

LCC INFOTECH LTD.



Director

Sidharth Lakhotia

Director

DIN: 00057511



Place : Kolkata
Date: 14.02.2023



Review Report to The Board of Directors

LCC Infotech Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of LCC Infotech Limited ('the Company') for the quarter and nine months ended 31 st December, 2022. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the Standalone separate unaudited financial statements of its subsidiary Company, the Statement:

a. Includes the result of the following entity:

1. Subsidiary Company: ELCC Info.com Limited

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations as amended; and

c. gives a true and fair view, in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive loss Profit and other financial information of the Group for the quarter and nine months ended December 31, 2022.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement(s). 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.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 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 NITIN GAMI & ASSOCIATES
Chartered Accountant

Nitin Gami

CA Nitin Gami
(Proprietor)
M.No- 316213
FRN: 332567E



UDIN: 23316213B6VDS03291

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DEC, 2022

(Rs. In Lakhs)

| Sl. No | Particulars | CONSOLIDATED | | | | | |
|--------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter | | | Year to Date | | Year Ended |
| | | 31.12.2022 (Unaudited) | 30.09.2022 (Unaudited) | 31.12.2021 (Unaudited) | 31.12.2022 (Unaudited) | 31.12.2021 (Unaudited) | 31.03.2022 (Audited) |
| I | Income | | | | | | |
| a | Revenue from Operations | 0.60 | 0.30 | 0.56 | 46.71 | 114.82 | 116.05 |
| b | Other Income | 1.27 | 3.28 | 1.20 | 5.82 | 3.75 | 4.98 |
| II | Total (a+b) | 1.87 | 3.58 | 1.76 | 52.53 | 118.57 | 121.03 |
| 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 | 3.59 | 3.59 | 3.40 | 10.77 | 15.79 | 19.38 |
| | e) Finance Cost | 0.81 | 0.83 | 0.50 | 2.50 | 2.92 | 3.82 |
| | f) Depreciation and amortisation expense | 1.24 | 1.24 | 1.02 | 3.72 | 3.48 | 4.98 |
| | g) Other Expenses | 51.40 | 45.51 | 22.90 | 148.95 | 161.36 | 166.57 |
| IV | Total Expenditure | 57.04 | 51.17 | 27.82 | 165.94 | 183.55 | 194.75 |
| V | Profit/(Loss) before exceptional items and tax (I-IV) | (55.17) | (47.59) | (26.06) | (113.41) | (64.98) | (73.72) |
| VI | Exceptional Items | | | - | - | - | - |
| VII | Profit/(loss) after Exceptional Items before Tax (V-VI) | (55.17) | (47.59) | (26.06) | (113.41) | (64.98) | (73.72) |
| VIII | Tax Expense - Current - Deferred Tax Total Tax expenses | | | | | | - |
| IX | Net Profit/Loss for the period (VII-VIII) | (55.17) | (47.59) | (26.06) | (113.41) | (64.98) | (73.72) |
| 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) | (55.17) | (47.59) | (26.06) | (113.41) | (64.98) | (73.72) |
| 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.) | (0.0436) | (0.0376) | (0.0206) | (0.0896) | (0.0513) | (0.0582) |
| | a) Basic | | | | | | |
| | b) Diluted | (0.0436) | (0.0376) | (0.0206) | (0.0896) | (0.0513) | (0.0582) |



LCC INFOTECH LTD.

[Signature]
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 December, 2022 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 14.02.2023 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) 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.

By Order of the Board
For LCC Infotech Limited

LCC INFOTECH LTD.



Sidharth Lakhotia
Director
DIN: 00057511

Place Kolkata
Date 14.02.2023