



BUDHIA & CO.
Chartered Accountants

18, R.N. Mukherjee Road, 2ND Floor,
Kolkata - 700 001.

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INDEPENDENT AUDITOR'S REPORT

To

THE MEMBERS OF

E LCC INFO.COM LIMITED

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of **E LCC INFO.COM LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2022, the statement of Profit and Loss and statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and **Loss** and its **Cash Flow** for the year ended on that date.

Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Companies Act, 2013 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.

Key Audit Matters

Key audit matters are those that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. We have determined that there are no Key Audit matters to be communicated in my report.

Responsibility of the Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Cash Flow of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 the material misstatement of the financial statement, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's 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 financial statements 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 Financial Statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Financial Results.

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 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.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditors 'report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

- I. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government Of India in terms of sub-section(11) of Section 143 of the Companies Act, 2013, I give in the **Annexure A**, a Statement on the matters specified in paragraphs 3 and 4 of the Order , to the extent applicable.
- II. As required by Section 143(3) of the Act, I report that:
 - (a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of audit.
 - (b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss and the statement of Cash Flow dealt with by this Report are in agreement with the books of accounts.
 - (d) In my opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (e) On the basis of written representations received from the directors as on 31st March 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022, from being appointed as a director in terms of Section 164 (2) of the Act; and
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to my separate report in "**Annexure B**";

III. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules ,2014, in my opinion and to the best of my information and according to the explanations given to me:

- i. The Company does not have any pending litigations which would impact on its financial position in its financial statements;
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred by the Company to the Investor Education and Protection Fund.
- iv. (A) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(B) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(C) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (A) and (B) above, contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

IV. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In my opinion and to the best of my information and according to the explanations given to me, the Company has neither paid nor provided any remuneration to its directors during the year. Hence, provisions of section 197 of the Act are not applicable.

For BUDHIA & CO.
Chartered Accountants
FRN: 320163E

CA M.K BUDHIA
Proprietor
Membership Number: 055197

Place: Kolkata
Date: 26.08.2022

UDIN:-22055197APZVSA5400

**(“ANNEXURE-A” to the Independent Auditors’ Report of E LCC INFO.COM LIMITED,
Referred to in my report of even date)**

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirements’ of my report of even date to the financial statements of the Company for the year ended March 31, 2022, we report that:

- (i) The Company does not hold any Property, Plant & Equipment during the financial year ended 31st March, 2022. Hence, reporting under Clause 3(i)(a) to (d) are not applicable to the company.
 - (e) In my opinion and according to the information and explanation received from the company, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.
- (ii) (a) According to the information and explanations given to me, the Company has inventories including shares and securities. The Inventories have been physically verified by the management during the year at reasonable intervals and the coverage and procedure of such verification by the management is appropriate and no material discrepancies were noticed on such verification.
 - (b) The company has not sanctioned working capital limits from banks or financial institutions on the basis of security of current assets. Hence, sub-clause (b) of Paragraph 3(ii) of the Order is not applicable to the company.
- (iii) According to the information & explanations given to me and the basis of my examinations of the records of the Company, the Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured/unsecured, to companies/firms/Limited Liability Partnerships/other parties. The Company has not made any investments during the year.
 - (a) The Company does not hold investment in any subsidiary, associate or joint venture. Thus reporting under clause 3 (iii) (a) (A) of the said Order is not applicable to the company.

Based on the audit procedures carried out by me and as per information and explanations given to me, the Company has not granted any loans to other party.

- (b)) to (f) In my opinion and according to the information and explanations given to me and on the basis of my examination of the records of the Company, the Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured/unsecured, to companies/firms/Limited Liability Partnerships/other

parties. Hence sub clause (b) to (f) of paragraph 3(iii) of the said order is not applicable to the company.

- (iv) In my opinion and according to the information and explanation given to me the Company has not made any loan, investment, and guarantees to any person specified under section 185 and section 186 of the Companies Act, 2013. Therefore, the provisions of paragraph 3 (iv) of the Order are not applicable to the Company.
- (v) The company has not accepted any deposits from the public. Therefore, the reporting under Paragraph 3 (v) of the said Order is not applicable to the Company.
- (vi) The Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company. Accordingly, the provision of clause 3(vi) is not applicable to the Company.
- (vii) (a) According to the information and explanation given to me and on the basis of my examination of the books of account, the Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employee State Insurance, Income-Tax, Goods and Services Tax and any other statutory dues with the appropriate authorities. According to the information and explanations given to me, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2022 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanations given to me and records of the company examined, there were no dues in respect of Income taxes, Goods and Service Tax and other material statutory dues which have not been deposited as on 31.03.2022 with the appropriate authorities on account of a dispute.
- (viii) According to the information and explanations given to me, there is no such transaction recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Hence, Clause 3(viii) is not applicable to the Company.
- (ix) Based on my audit procedures and on the information and explanations given by the management, the company has not taken any loans or other borrowings or in the payment of interest to any lender. Hence, Paragraph 3(ix) of the Order is not applicable to the Company.
- (x) (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments during the year. Accordingly, the reporting under sub clause (a) to Paragraph 3(x) of the order is not applicable to the Company.

- (b) According to the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly or optionally convertible debentures during the year under review. Accordingly, the reporting under sub clause (b) Paragraph 3 (x) of the Order is not applicable to the Company.
- (xi) (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has neither committed any fraud nor any fraud on the Company by its officers or employees has been noticed or reported.
- (b) According to the information and explanations given by the management, no report under section (12) of section 143 of the Companies Act 2013 has been filed by the auditor in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules 2014 with the Central Government.
- (c) I have not received any complaints from whistle blowers during the year. Hence, sub-clause (c) of Paragraph 3(xi) of the Order is not applicable to the Company.
- (xii) In my opinion and according to the information and explanations given to me, the Company is not a Nidhi Company. Therefore, the reporting under Paragraph 3 (xii) of the Order is not applicable to the Company.
- (xiii) In my opinion and according to the information and explanations given to me, all transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements as required by the applicable Accounting Standards.
- (xiv) The company has an Internal check system commensurate with the size and nature of its business. Requirement of Internal Audit as per Companies Act, 2013 is not applicable. Hence, Paragraph 3(xiv) of the Order is not applicable to the company.
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the reporting under Paragraph 3 (xv) of the Order is not applicable to the Company.
- (xvi) According to the information and explanation provided to me and based on my examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, Paragraph 3(vi) of the Order is not applicable to the company.
- (xvii) Based upon the audit procedures performed and the information and explanations given by the management, the company has not incurred any cash losses in the current financial year and in the immediately preceding financial year.

(xviii) During the year, there has not been any resignation by the statutory auditor of the company. Hence, Clause 3(xviii) of The Companies Act, 2013 is not applicable to the company.

(xix) Based upon the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and my knowledge of the Board of Directors and management plans, I am of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

I, however, state that this is not an assurance as to the future viability of the company. I further state that my reporting is based on the facts up to the date of the audit report and I neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the company as and when they fall due.

(xx) Based upon the audit procedures performed and the information and explanations given by the management, the Company is not required to transfer any amount to any fund specified in Schedule VII and sub-section (5) of Section 135 of the Companies Act, 2013. Hence, Paragraph 3(xx) of the Order is not applicable to the company.

(xxi) In my opinion, the company is not required to prepare Consolidated Financial Statements. Hence, Paragraph 3(xxi) of the Order is not applicable to the Company.

For BUDHIA & CO.
Chartered Accountants
FRN: 320163E

CA M.K BUDHIA
Proprietor
Membership Number: 055197

Place: Kolkata
Date: 26.08.2022

UDIN:- UDIN:-22055197APZVSA5400

Annexure - B" to the Auditors' Report Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

I have audited the internal financial controls over financial reporting of E LCC INFO.COM LIMITED ("the Company") as of 31 March 2022 in conjunction with my audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

My responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my audit. I conducted my audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal

financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. My audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In my opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For BUDHIA & CO.
Chartered Accountants
FRN: 320163E

CA M.K BUDHIA
Proprietor
Membership Number: 055197

Place: Kolkata
Date: 26.08.2022

UDIN:-22055197APZVSA5400

E LCC INFO.COM LIMITED				
CIN:U30009WB2000PLC091069				
BALANCE SHEET AS AT 31ST MARCH, 2022				
	Particulars	Note No.	Rs In Hundred	
			As On 3-2022	31-3-2021
I.	EQUITY AND LIABILITIES			
(1)	Shareholders' funds			
	(a) Share capital	2	184,200.00	184,200.00
	(b) Reserves and surplus	3	(35,750.00)	(35,640.00)
	(c) Money received against share warrants		-	-
			148,450.00	148,560.00
(2)	Share application money pending allotment		-	-
(3)	Non-current liabilities			
	(a) Long Term Borrowings		-	-
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other Long Term liabilities		-	-
	(d) Long Term Provisions		-	-
(4)	Current liabilities			
	(a) Short Term Borrowings	4	290.00	290.00
	(b) Trade payables	5	30.00	30.00
	i) Total Outstanding dues of Micro and Small Enterprises		-	-
	ii) Total Outstanding dues of Trade Payables Other than Micro and Small Enterprises		-	-
	(c) Other current liabilities		-	-
	(d) Short Term Provisions		-	-
			320.00	320.00
	TOTAL		148,770.00	148,880.00
II.	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant & Equipment & Intangible Assets		-	-
	(i) Property, Plant & Equipment	-	-	-
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible Assets under development		-	-
	(a) Non-current investments	-	-	-
	(b) Deferred tax assets (net)		-	-
	(c) Long-term loans and advances	6	148,770.00	148,880.00
	(b) Other non-current assets	-	-	-
			148,770.00	148,880.00
(2)	Current assets			
	(a) Current investments	-	-	-
	(b) Inventories	-	-	-
	(c) Trade receivables		-	-
	(d) Cash and cash equivalents		-	-
	(e) Short-term loans and advances	-	-	-
	(f) Other current assets		-	-
			-	-
	TOTAL		148,770.00	148,880.00

Significant accounting policies and the notes to the Financial Statements

1 to 14

The accompanying notes (1 to 14) form integral part of Financial Statements.

As per our Report of even date annexed

For BUDHIA & Co.
Chartered Accountants
FRN :3203163E

For & on behalf of the Board

CA M. K. BUDHIA
(Proprietor)
Membership No: 055197

Director
Pratik Lakhota
DIN: 00057015

Director
Sidharth Lakhotia
DIN:00057511

Place: Kolkata
Date: 26.08.2022

E LCC INFO.COM LIMITED LIMITED				
CIN: U30009WB2000PLC091069				
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022				
			Rs In Hundred	Rs In Hundred
	Particulars	Note No.	For the year ended 31.03.2022	For the year ended 31.03.2021
I.	Revenue from Operations		-	-
II.	Other income		-	-
III.	Total Income(I + II)		-	-
IV.	Expenses			
	Cost of Materials Consumed		-	-
	Purchase in stock-in-trade		-	-
	Changes in Inventories of Finished goods, Work-in-progress and Stock-in-Trade		-	-
	Employee benefits expense		-	-
	Depreciation and amortization expense		-	-
	Other expenses	7	110.00	100.00
	Finance costs		-	-
	Total Expenses		110.00	100.00
V.	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)		(110.00)	(100.00)
VI.	Exceptional items		-	-
VII.	Profit/(Loss) before extraordinary items and tax (V - VI)		(110.00)	(100.00)
VIII.	Extraordinary Items		-	-
IX.	Profit/(Loss) before tax (VII- VIII)		(110.00)	(100.00)
X	Tax expense:			
	(1) Current tax		-	-
	(2) IT Provision of earlier Year		-	-
	(3) Deferred tax		-	-
	(4) MAT Credit Entitlement		-	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)		(110.00)	(100.00)
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		(110.00)	(100.00)
XIV	Earnings per equity share:			
	Basic & Diluted (Rs .P)		(0.000)	(0.000)

Significant accounting policies and the notes to the Financial Statements

1 to 8

The accompanying notes (1 to 8) form integral part of Financial Statements.

As per our Report of even date annexed

For BUDHIA & Co.
Chartered Accountants
FRN :3203163E

For & on behalf of the Board

CA M. K. BUDHIA
(Proprietor)
Membership No: 055197

Director
Pratik Lakhotia
DIN: 00057015

Director
Sidharth Lakhotia
DIN:00057511

Place: Kolkata
Date: 26.08.2022

E LCC INFO.COM LIMITED				
CIN: U30009WB2000PLC091069				
Cash Flow Statement for the year ended 31st March, 2022				
PARTICULARS	YEAR ENDED 31-03-2022		YEAR ENDED 31-03-2021	
	Rs In Hundred	Rs In Hundred	Rs In Hundred	Rs In Hundred
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(loss) before Tax and Extra Ordinary Items		(110)		(100)
Add:				
Loss on Sale of Investments				
Preliminary expenses written off				
<i>Operating Profit before adjustment for Capital Changes</i>		(110)		(100)
Adjustments for				
Current Assets				100
Current Liabilities		-		-
Cash generated from Operations		(110)		-
Less:				
Direct Tax Paid (T.D.S)		-	-	-
Cash Flow from Operating Activities		(110)		-
NET CASH FLOW FROM OPERATING ACTIVITIES		(110)		-
B. CASH FLOW FROM INVESTING ACTIVITIES				
Sale of Investments		-		-
Purchase of Investments		-		-
Loan Given/Repaid		110		-
Advances Given		-		-
		110		-
C. CASH FLOW FROM FINANCING ACTIVITIES				
NET INCREASE IN CASH AND CASH EQUIVALENTS (A + B + C)		-		-
OPENING CASH & CASH EQUIVALENTS		-		-
CLOSING CASH & CASH EQUIVALENTS		-		-
As per our Report of this date Annexed				
For BUDHIA & Co. Chartered Accountants FRN :3203163E		FOR & ON BEHALF OF THE BOARD		
CA M. K. BUDHIA (Proprietor) Membership No: 055197 Place: Kolkata Date: 26.08.2022		Director Pratik Lakhotia DIN: 00057015	Director Sidharth Lakhotia DIN:00057511	

1. SIGNIFICANT ACCOUNTING POLICIES

(i) Basis of Preparation

These financial statements have been prepared to comply in all material aspects with applicable accounting principles in India, the applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013 (Act) read with Rule 7 of the Companies [Accounts] Rules, 2014 the provisions of the Act (to the extent notified) and other accounting principles generally accepted in India, to the extent applicable. Previous year's figures have been reclassified wherever necessary, to conform with this year's classification.

(ii) Basis of Accounting

The accounts have been prepared in conformity to the generally accepted accounting principles as enunciated by the relevant authorities and are based on accrual basis of accounting except Rates & Taxes which is accounted for cash basis.

(iii) Preliminary Expenses

Preliminary Expenses have been written off as per provision of Income Tax Act, 1961.

(iv) Revenue Recognition

Sales of goods are recognized when all sufficient risks and rewards of ownership of goods have been passed to the buyer usually on delivery of goods. Revenue from services are recognized as and when the services are rendered. Sales of goods and services exclude all indirect taxes and levies. Other income is recognized on accrual basis except for dividend which is generally accounted for on receipt.

(v) Contingent liabilities and Provisions

A provision is recognized when there is a present obligation as a result of past events for which it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent Liabilities are disclosed after an evaluation of the facts and legal aspects of the matters involved.

(vi) Earnings per share

a. Basic earnings per shares is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

b. For the purpose of calculating, diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Note 2		
SHARE CAPITAL		
Particulars	31.03.2022	31.03.2021
	Rs In Hundred	Rs In Hundred
Authorised Share Capital		
20,00,000 Equity shares of ` 10 each.	200,000.00	200,000.00
Issued, Subscribed and Paid up Share Capital		
18,42,000 Equity shares of ` 10 each fully paid	184,200.00	184,200.00
Total	184,200.00	184,200.00

Additional Disclosure

i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity shares	31.03.2022		31.03.2021	
	No.	Rs In Hundred	No.	Rs In Hundred
At the beginning of the period	1,842,000	184,200.00	1,842,000	184,200.00
Add: Alloted during the year	-	-	-	-
Outstanding at the end of the period	1,842,000	184,200.00	1,842,000	184,200.00

ii) Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of ` 10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of amount to Preferential Creditors. The distribution will be in proportion to the number of equity shares held by the shareholders.

iii) Details of shareholders holding more than 5% shares in the company

	31.03.2022	31.03.2021
Equity shares	No.	No.
E LCC Infotech Ltd	1,841,750	1,841,750

iv) Shares held by promoters at the end of the year

Promoter Name	As at 31.03.2022		As at 31.03.2021		% Change during the year
	No. of Shares	% of total shares	No. of Shares	% of total shares	
E LCC Infotech Ltd	1,841,750	99.99	1,841,750	99.99	-
Kirit Lakhota	140	0.01	140	0.01	-
Pratik Lakhota	20	0.00	20	0.00	-
Sidhart Lakhota	20	0.00	20	0.00	-
Prashant Lakhota	20	0.00	20	0.00	-
S.M Devadason	10	0.00	10	0.00	-
Jasbir Singh	10	0.00	10	0.00	-
Sunil Kumar Poddar	10	0.00	10	0.00	-
Sanjay Guha	10	0.00	10	0.00	-
Arun Biswas	10	0.00	10	0.00	-
Total	1,842,000	100	1,842,000	100	-

v) Out of Equity Share Issued by the Company, Shares held by its Holding Company, are as below:

Name of the Company	31.03.2022		31.03.2021	
	No.	% of holding	No.	% of holding
LCC Infotech Ltd	1,841,750	99.99	1,841,750	99.99

vi) Holding Company

Name of Company	-
No of share Held	-
% of Holding	-

Notes:

i) Details of shares reserved for issue under options and contracts/commitments for the sale of shares/ disinvestment, including the terms and amounts:

Particulars	As at 31.03.2022		As at 31.03.2021	
	No of Shares	Amount	No of Shares	Amount
Shares reserved for issue under options and contracts/ commitments for sale/ disinvestment	NIL	NIL	NIL	NIL

ii) Details of Share Capital transactions carried in the five years immediately preceding the Balance Sheet date:

Particulars	As at 31.03.2022		As at 31.03.2021	
	No of Shares	Amount	No of Shares	Amount
a) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash	NIL	NIL	NIL	NIL
b) Aggregate number and class of shares allotted as fully paid up by way of bonus shares.	NIL	NIL	NIL	NIL
c) Aggregate number and class of shares bought back.	NIL	NIL	NIL	NIL

Note 3				
Reserves and Surplus				
Particulars	31.03.2022		31.03.2021	
	Rs In Hundred		Rs In Hundred	
Surplus / (Deficit) in Statement of Profit and Loss				
Balance b/f from last year		(35,640.00)		(35,540.00)
Profit/(Loss) for the year		(110.00)		(100.00)
		(35,750.00)		(35,640.00)

Note 4				
Short Term Borrowings				
Particulars	31.03.2022		31.03.2021	
	Rs In Hundred		Rs In Hundred	
Unsecured				
From Related Parties				
Unsecured Loan		290.00		290.00
Total		290.00		290.00

Note 5		
Trade Payables		
Particulars	31.03.2022	31.03.2021
	Rs In Hundred	Rs In Hundred
(i) MSME		
(ii) Others	30.00	30.00
(iii) Disputed / Due-MSME		
(iv) Disputed Due- Others		
Total	30.00	30.00
Particulars	Ageing Schedule of Trade Payables	
	31.03.2022	31.03.2021
Less Than 1 Year	-	30.00
1-2 Yrs	30.00	-
2-3 Yrs	-	-
More Than 3 Yrs	-	-
Total	30.00	30.00

Note 6		
Long-term loans and advances		
Particulars	31.03.2022	31.03.2021
	Rs In Hundred	Rs In Hundred
(Unsecured, Considered good)		
Advance to others	148,770.00	148,880.00
Total	148,770.00	148,880.00

Note 7		
Other Expenses		
Particulars	31.03.2022	31.03.2021
	Rs In Hundred	Rs In Hundred
Audit Fees	30.00	30.00
Filing fees	10.00	10.00
Professional Fees	70.00	60.00
Total	110.00	100.00

8. Additional Disclosures

(i) The Company has no deferred tax assets or liabilities as per Accounting Standard- 22 i.e Accounting for taxes on Income issued by ICAI. Hence, no provision is required to be created for the same.

(ii) Related Party Transactions

Name of Related Party	Relationship
(i) Kirti Lakhota	Director / Share Holders
(ii) Sidharth Lakhota	Director / Share Holders

b) The Company entered into any transaction with related parties during the financial year as defined under AS 18 as given below.

(i) Transaction During the Year:			(Rs In Hundred)			
Name of the Party	Description of Relationships	Nature of Transaction	F.Y. 2021-22	F.Y. 2020-21	Outstanding as on 31.03.2022	Outstanding as on 31.03.2021
-	-	-	-	-	-	-
-	-	-	-	-	-	-

(iii) Earing per share as per AS- 20	F.Y 2020-21	F.Y 2019-20
Profit/(Loss) as per Statement of Profit & Loss (Rs in Hundred)	(110.00)	(100.00)
Number of Equity Shares (Basic & Diluted) (Nos)	1,841,750	1,841,750
Earing per share (Rs . P)	(0.000)	(0.000)
Nominal Value per share (Rs)	10	10

(iv) Segment Reporting

There is no separate reportable segment as defined under Accounting Standard-17 issued by the ICAI on segment reporting.

(v) In the opinion of the Board of Directors, all the current assets, loans & advances, if realised in the ordinary course of business have a value at least equal to the amount at which these are stated in the Balance Sheet.

(vi) As per the information available with the Company, Sundry Creditors/Trade Payables do not include any amount due to Micro, Small and Medium Enterprises registered under "The Micro, Small and Medium Enterprises Development Act, 2006" as at 31st March, 2022.

(vii) Previous year's figures have been regrouped/rearranged wherever considered necessary.

(viii) **Additional Regulatory Information**

(i) **The Accounting ratios are disclosed as under:**

Ratio	Numerator	Denominator	31.03.2022	31.03.2021	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	-	-	-	-
Debt- Equity Ratio	Total Debt	Shareholder Equity	-	-	-	-
Debt Service Coverage Ratio	Debt Service Coverage Ratio	Share Holder Equity/ Earning for debt Services	-	-	-	-
Return on Equity Ratio	Net Profit After Taxes- Preference Dividend(if any)	Average Shareholder's Funds	-	-	-	-
Inventory Turnover Ratio	Sale	Average Inventory (Opening +Closing Balance/2)	-	-	-	-
Trade Receivables Turnover Ratio	Net Credit Sales	Average Accounts Receivable (Opening Receivables + Closing Receivables/2)	-	-	-	-
Trade Payables Turnover Ratio	Net Credit Purchase	Net Credit purchases/ Average trade payable (Opening Creditors and Bills Payable + Closing Creditors and Bills Payable)/2	-	-	-	-
Net Capital Turnover Ratio	Net Sales	Average Working Capital (Current Assets- Current Liabilities)	-	-	-	-
Net Profit Ratio	Net Profit after Tax	Net Sales (Total Sales - Sales Returns)	-	-	-	-
Return on Capital Employed	Earnings before Interest and Taxes	Capital Employed(Tangible Net Worth + Total Debt + Deferred Tax Liability)	(0.0007)	(0.0007)	10.082	-
Return on Investment	Income from Investment	Cost of Investment	-	-	-	-

As per our Report of even date annexed

For BUDHIA & Co.
Chartered Accountants
FRN :3203163E

For & on behalf of the Board

CA M. K. BUDHIA
(Proprietor)
Membership No: 055197

Director
Pratik Lakhotia
DIN: 00057015

Director
Sidharth Lakhotia
DIN:00057511

Place: Kolkata
Date: 26.08.2022