



LCC[®] Infotech Limited

Enriching Lives 

Date: 1st September 2025

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

Subject: Submission of Annual Report for 2024-25

Dear Sir,

As per Regulation 34 of SEBI (LODR) Regulations 2015, we are pleased to enclose herewith "ANNUAL REPORT" for the year 2024-25. This is for your information and records.

Thanking you,

For LCC Infotech Limited

SHREERA
M BAGLA

Digitally signed by
SHREERAM BAGLA
Date: 2025.09.01
13:25:41 +05'30'

Shreeram Bagla
Managing Director
DIN: 01895499

Regd. Office : P-16, C.I.T. Road, Kolkata – 700 014, **CIN : L72200WB1985PLC073196**
Corporate Office : "Chatterjee International Centre, 13th Floor, Room No. A-7,
33A, Chowringhee Road, Kolkata – 700071, West Bengal
Email : corporate@lccinfotech.co.in, **URL :** www.lccinfotech.in

LCC[®] Infotech Limited

ANNUAL REPORT
2024-25



Enriching Lives Through Technology

BOARD OF DIRECTORS**Executive Director**

Mrs. Kirti Lakhotia - MD
Mr. Sidharth Lakhotia - Director & CEO
Mr. Pratik Lakhotia - Director & CFO

Independent Director

Mr. Ramesh Kumar Pandey
Mrs. Priti Lakhotia
Mrs. Chanchal kedia

COMPANY SECRETARY & COMPLIANCE OFFICER

Mr. Vineet Jain

AUDIT COMMITTEE

Mr. Ramesh Kumar Pandey
Mrs. Priti Lakhotia
Mrs. Chanchal kedia

NOMINATION & REMUNERATION COMMITTEE

Mr. Ramesh Kumar Pandey
Mrs. Priti Lakhotia
Mrs. Chanchal kedia

SHAREHOLDER'S/INVESTOR'S GRIEVANCE REDRESSAL COMMITTEE

Mr. Ramesh Kumar Pandey
Mrs. Priti Lakhotia
Mr. Sidharth Lakhotia

STATUTORY AUDITOR

M/s Budhia & Co
Chartered Accountant
18 R N Mukherjee Roaf
Kolkata-700001

CORPORATE CONSULTANT

M. SHAHNAWAZ & ASSOCIATES
Company Secretaries
1, British India Street, 5th Floor
Room No. 501, Kolkata-700069
Phone: 033-4600 5705

REGISTRAR & SHARE TRANSFER AGENT

M/S S. K. Infosolution Pvt. Ltd
D/42, Katju Nagar (Nrae South City Mall)
Ground Floor, Jadavpur
Kolkata-700032
Contact No. 033-2412 0027 / 29

ADVOCATE & SOLICITOR

Advocate Iraj Khan
Advocate Dibyangshu Das

BANKERS

ICICI Bank Ltd.

REGISTERED OFFICE

P-16, C. I. T Road
Kolkata 700 014
Phone: 033-23570048

CORPORATE OFFICE

Primarc Tower, Floor-8, Unit-801, DN36
Saltlake Sector-V Kolkata - 700 091
Website: <http://www.lccinfotech.in>
E-mail:

corporate@lccinfotech.co.in

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NOTICE

NOTICE is hereby given that the 39th Annual General Meeting of the Members of LCC INFOTECH LIMITED will be held through Video Conferencing on Thursday, 25th September, 2025 at 11.30 A.M. to transact the following Business:

Ordinary Business:

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the year ended 31st March, 2025 together with Directors' Report and Auditors' Report thereon.
2. To appoint a Director in place of Mr. Shreeram Bagla (DIN: 01895499), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for reappointment.
3. To approve appointment of New Statutory Auditor to fill up casual vacancy arises due to resignation of previous auditor:

"RESOLVED THAT pursuant to the provisions of section 139 and 142 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014 (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force) and all other applicable laws, if any, M/s. V Jalan & Co (FRN:320010E) be and are hereby appointed as the Statutory Auditors of the Company on such remuneration and out of pocket expenses as may be determined by the Board, to fill the casual vacancy in the office of Company's Statutory Auditor caused due to resignation of the existing Statutory Auditors, M/s. Budhia & Co. (Firm Registration No.:320163E), and they shall hold the till the conclusion of 39th Annual General Meeting to be held in the year 2025 and for a further period of 5 years, from the conclusion of the 39th Annual General Meeting till the conclusion of the 44thth Annual General Meeting of the Company to be held in the year 2030

Special Business:

4. Appointment of Mr. Shreeram Bagla (DIN: 01895499) as Managing Director of the Company

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

"**RESOLVED THAT** in accordance with the provisions of Sections 196, 197 and 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 and the Companies [Appointment and Remuneration of Managerial Personnel] Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and pursuant to the Articles 157 and 158 of the Articles of Association of the Company and subject to such consents and permissions, as may be required, approval of the Members of the Company be and is here accorded for appointment of Mr. Shreeram Bagla (DIN:01895499), as the Managing Director of the Company, for a period of 5 (five] years w.e.f. 20th June 2025 on such terms and conditions as set out in this resolution and the explanatory statement annexed hereto and payment of such remuneration, as may be determined by the Board or a duly constituted Committee thereof, from time to time, within the maximum limits of remuneration for Managing Director approved by the Members of the Company who is eligible for retire by rotation.

RESOLVED FURTHER THAT the approval of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board' which term shall be deemed to

include the Nomination and Remuneration Committee of the Board) to vary, alter, increase, enhance or widen the terms and conditions of appointment and the remuneration payable to Mr. Shreeram Bagla (DIN:01895499), from time to time, as they may in their discretion deem fit.

RESOLVED FURTHER THAT the remunerations as approved hereby shall be paid to Mr. Shreeram Bagla (DIN:01895499), as a minimum remuneration during the tenure of his appointment, subject to the limits specified under Section II of Part II of the Schedule V to the Act or such other limit as may be prescribed by the Central Government from time to time.

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things, as may be necessary, proper and expedient in this regard.”

5. Appointment of Mrs. Rachna Suman Shaw (Din: 10414115) as Whole Time Director of the Company

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT in accordance with the provisions of Sections 196, 197 and 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 and the Companies [Appointment and Remuneration of Managerial Personnel] Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and pursuant to the Articles 157 and 158 of the Articles of Association of the Company and subject to such consents and permissions, as may be required, approval of the Members of the Company be and is here accorded for appointment of Mrs. Rachna Suman Shaw (DIN:10414115), as the Whole Time Director of the Company, for a period of 5 (five) years w.e.f. 23rd June 2025 on such terms and conditions as set out in this resolution and the explanatory statement annexed hereto and payment of such remuneration, as may be determined by the Board or a duly constituted Committee thereof, from time to time, within the maximum limits of remuneration for Whole Time Director approved by the Members of the Company who is eligible for retire by rotation.

RESOLVED FURTHER THAT the approval of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the ‘Board’ which term shall be deemed to include the Nomination and Remuneration Committee of the Board) to vary, alter, increase, enhance or widen the terms and conditions of appointment and the remuneration payable to Mrs. Rachna Suman Shaw (DIN:10414115) from time to time, as they may in their discretion deem fit.

RESOLVED FURTHER THAT the remunerations as approved hereby shall be paid to Mrs. Rachna Suman Shaw (DIN:10414115) as a minimum remuneration during the tenure of her appointment, subject to the limits specified under Section II of Part II of the Schedule V to the Act or such other limit as may be prescribed by the Central Government from time to time.

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things, as may be necessary, proper and expedient in this regard.”

6. Approve existing as well as new material related party transactions

To consider and if thought fit, to pass with or without modifications, the following resolution as a Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Regulation 23 and all other applicable provisions, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter called “the Listing Regulations”), and all applicable provisions of the Companies Act, 2013 (hereinafter called “the Act”) and Rules made there under, (including any statutory modification(s) and/or re-enactment thereof for the time being in force), the Company’s Policy on Related Party Transactions, and pursuant to the consent of the Audit Committee and Board of Directors of the Company accorded, the approval of the Members of the Company be and is hereby accorded to the Company to enter into arrangements/transactions/contracts with below mentioned related parties (“Related Party”), relating to transactions the details of which are more particularly set out in the explanatory statement of this Notice, provided however that the aggregate amount/value of all such arrangements/transactions/ contracts that may be entered into by the Company with the Related Party and remaining outstanding at any one point in time shall not exceed the limits mentioned below during any one financial year from FY 2025-26 to FY 2029-30 i.e. five financial years, provided that the said transactions are entered into/ carried out on arm’s length basis and on such terms and conditions as may be considered appropriate by the Board of Directors (including any authorised Committee thereof) and that all the existing related party arrangements/transactions/contracts with below Related Party within the defined limit be and is hereby ratified:

Name of Related Party	Name of Relationship	Nature of Transaction	Amount (Rs. in Lakhs)
Mr. Shreeram Bagla	Related party as per Companies Act, 2013, Accounting Standards and Listing Regulations	Loan availed taken by the Company	500.00
Mrs. Rachna Suman Shaw	Related party as per Companies Act, 2013, Accounting Standards and Listing Regulations	Loan availed taken by the Company	500.00

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board of Directors of the Company (hereinafter referred to as “the Board”, which term shall be deemed to include any Committee constituted by the Board or any person(s) authorized by the Board in this regard) be and are hereby authorised to do all acts and deeds, things and execute all such documents and take all such steps as may be necessary, proper or expedient to give effect to this resolution and for matters connected therewith or incidental thereto.”

7 To appoint Secretarial Auditor of the Company

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013, Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), other applicable laws/statutory provisions, if any, as amended from time to time, , Md. Shahnawaz (CP No.: 15076 & Membership No.: 21427) proprietor M/s. M Shahnawaz & Associates, Practicing Company Secretaries be and are hereby appointed as Secretarial Auditors of the Company for term of five

consecutive years commencing from financial year 2025-26 till financial year 2029-30, at such fees, plus applicable taxes and other out-of-pocket expenses as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditors.”

RESOLVED FURTHER THAT the Board of Directors of the Company, (including its committees thereof), be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed proper, necessary, or expedient, including filing the requisite forms or submission of documents with any authority or accepting any modifications to the clauses as required by such authorities, for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto.”

11th August 2025
Regd. Office:
P-16,C.I.T. Road
Kolkata-700014

By order of the Board
For LCC INFOTECH LIMITED
Sd/-
Shreeram Bagla
Managing Director
DIN: 01895499

Note:

1. In view of the massive outbreak of Covid-19 and its continuous spread, the Ministry of Corporate Affairs ("MCA") and the Securities and Exchange Board of India (SEBI) vide their respective Circulars issued from time to time since March, 2020 (hereinafter collectively referred to as "the Circulars") permitted the holding of the Annual General Meeting ("AGM") by the company through VC/OVAM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Circulars, the 38th AGM of the Company is being convened and conducted through VC.
2. As per the Companies Act, 2013, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf. Since this AGM is being held through VC pursuant to the Circulars, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members is not available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporate are entitled to appoint authorized representatives to attend the AGM through VC and participate there at and cast their votes through e-voting.
3. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, setting out the material facts in relation to the Special Business set out under Item No. 4 and 5 of the accompanying Notice, is annexed hereto.
4. The Members can join the AGM in the VC mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC will be made available on first come first served basis. The instructions for members for attending the AGM through VC are annexure herewith.
5. The voting rights of shareholders shall be in proportion to number of shares held in the paid-up equity share capital of the Company as on the cut-off date of September 18th September 2025.
6. The attendance of the Members attending the AGM through VC will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
7. Pursuant to section 91 of the Companies Act 2013 the Register of Members and Share Transfer Registers of the Company will remain closed from 19th September 2025 to 25th September 2025 (both days inclusive).
8. Members holding the equity shares under multiple folios in same names are requested to consolidate their holdings into one folio.
9. Additional Information pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), on Director seeking appointment / re-appointment at this AGM is furnished herewith as annexure to the Notice. The director has furnished consent for his re-appointment as required under the Companies Act, 2013 and the Rules thereunder.
10. In compliance of the Circulars, the Notice of the AGM along with the Annual Report 2024-25 is being sent by electronic mode to those members whose e-mail addresses are registered with the Company/ Depositories, unless any member has requested for a physical copy of the same. In case any member is desirous to receive communication from the Company in electronic form,

they may register their email address with Company or with their depository participant or send their consent to the Registrar and Share Transfer of the Company along with their folio no. and valid email address for registration. As a measure to save our natural resources, we request shareholders to update their email address with their Depository Participants / Registrar and Share Transfer Agent to enable the Company to send communications electronically.

11. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM.

All documents referred to in the Notice will also be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to corporate@lccinfotech.co.in

Members seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company on or before Monday, September 23rd, 2023 through email on corporate@lccinfotech.co.in. The same will be replied by the Company suitably.

12. As the AGM is being held through VC, the route map is not annexed to this Notice.
13. Institutional Members / Bodies Corporate (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution / Authority letter etc. together with attested specimen signature of the duly authorized signatory (ies) who are authorized to vote through e-mail at csmdshah@gmail.com with a copy marked to helpdesk.evoting@cdslindia.com on or before September 25th, 2025, up to 5:00 pm without which the vote shall not be treated as valid.
14. Investors who became members of the Company subsequent to the dispatch of the Notice / Email and holds the shares as on the cut-off date i.e. 18th September 2025 are requested to send the written / email communication to the Company at corporate@lccinfotech.co.in by mentioning their Folio No. / DP ID and Client ID to obtain the Login-ID and Password for e-voting.
15. CS Md. Shah Nawaz, Practicing Company Secretary, (Membership No. 21427; CP No –15076), has been appointed as the Scrutinizer to scrutinize the remote e-voting process and voting at the AGM in a fair and transparent manner. The Scrutinizer will submit, not later than 48 hours of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman of the Company or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
16. The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.lccinfotech.in and on the website of CDSL. The same will be communicated to the stock exchange where the shares of the company are listed.
17. In accordance with the proviso to Regulation 40(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, effective from April 1, 2019, transfers of shares of the Company shall not be processed unless the shares are held in the dematerialized form with a depository. Accordingly, shareholders holding equity shares in physical form are urged to

have their shares dematerialized so as to be able to freely transfer them and participate in various corporate actions.

18. Pursuant to Section 72 of the Companies Act, 2013, members are entitled to make a nomination in respect of shares held by them. Members desirous of making a nomination are requested to send their requests in Form No. SH-13, to the Registrar and Transfer Agent of the Company. Further, members desirous of cancelling/varying nomination are requested to send their requests in Form No. SH- 14, to the Registrar and Transfer Agent of the Company. These forms will be made available on request by the Registrar and Transfer Agent / Company.
19. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company or its Registrar and Share Transfer Agent, M/s S. K. Info solution Pvt. Ltd.
20. Members whose shareholding is in electronic mode are requested to direct change of address notifications and updates of savings bank account details to their respective Depository Participant(s).
21. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.,
 - a. For shares held in electronic form: To their Depository Participants (DPs)
 - b. For shares held in physical form: To the Company/Registrar and Transfer Agent in prescribed Form ISR-1 and other forms pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021. The Company has sent individual letters to the shareholders for furnishing the required details. The details of the Registrar and Share Transfer Agents, are as under:
M/s. S. K. Info solution Private Limited
D/42, Katju Nagar (Near South City Mall),
Ground Floor, Katju Nagar Bazar, Jadavpur, Kolkata -700032
Phone: 033-24120027 & 033-24120029, Email: skcdilip@gmail.com.
22. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the Company’s website at <http://www.lccinfotech.in> and on the website of the Company’s Registrar and Transfer Agents, M/s. S. K. Info solution Private Limited, D/42, Katju Nagar (Near South City Mall), Ground Floor, Katju Nagar Bazar, Jadavpur, Kolkata -700032. Phone: 033-24120027 & 033-24120029, Email: skcdilip@gmail.com. It may be noted that any service request can be processed only after the folio is KYC Compliant.

SEBI vide its notification dated January 24, 2022 has mandated that all requests for transfer of

securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company or M/s. S. K. Info solution Private Limited, for assistance in this regard.

Instruction for e-voting and Joining Virtual meetings.

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.
2. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
3. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
4. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, , the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
5. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at WWW.LCCINFOTECH.IN The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

Pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020, Circular No. 20/2020 dated May 05, 2020, Circular No. 02/2021 dated January 13,

2021, General Circular No. 2/2022 dated May 05, 2022, General circular No. 10/2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023 and General Circular No. 09/2024 dated September 19, 2024 issued by the Ministry of Corporate Affairs ("MCA Circulars") and The Securities and Exchange Board of India ("SEBI") also vide its Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020; No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022; and No. SEBI/ HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 ("SEBI Circulars"); has allowed to conduct AGMs through Video Conferencing/ Other Audio-Visual Means ("VC/ OAVM") facility on or before September 30, 2025.

6. In continuation to this Ministry's **General Circular No. 20/2020** dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

- Step 1** : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.
- Step 2** : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.
- (i) The voting period begins on <Date and Time> and ends on <Date and Time>. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of <Record Date> may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to

register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none"> 1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	<ol style="list-style-type: none"> 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at

	<p>https://eservices.nsdl.com. Select “Register Online for IDeAS “Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</p> <p>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting</p> <p>4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"> Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	<p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <ul style="list-style-type: none"> If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; CORPORATE@LCCINFOTECH.CO.IN (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **___ days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **___ days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id.**
2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

11th August 2025
Regd. Office:
P-16,C.I.T. Road
Kolkata-700014

By order of the Board
For LCC INFOTECH LIMITED
Sd/-
Shreeram Bagla
Managing Director
DIN: 01895499

DETAILS OF DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING

[Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of Secretarial Standard -2 on General Meetings]

Name of the Director	Shreeram Bagla	Rachna Suman Shaw
DIN	01895499	10414115
Date of Birth/ Age	18/08/1978	24/10/1983
Date of Appointment	20/06/2025	23/06/2025
Qualifications	MBA	Master in Biotechnology
Expertise in specific functional areas	10 years	9 years
Key Terms and conditions of his appointment	Proposed to be appointed as Managing Director, for a term of 5 years	Proposed to be appointed as Whole Time Director, for a term of 5 years
Number of Meetings of the Board attended during the financial year (2024-25)	0	0
List of Directorship	<ol style="list-style-type: none"> 1. Unoeureka Foods Factory Private Limited 2. Unoap Foods Factory Private Limited 3. Annapurna Snacks Private Limited 4. Annapurna Swadisht Limited 5. Dhruva Capital Services Limited 6. Madhur Confectioners Private Limited 	<ol style="list-style-type: none"> 1. DHRUVA CAPITAL SERVICVES LIMITED 2. NAGARJUNA AGRI-TECH LIMITED 3. DARSH CREATIVES PRIVATE LIMITED 4. DARSH ADVISORY PRIVATE LIMITED 5. STORROSE VYAPAAR PRIVATE LIMITED
Shareholding in the Company (a) Own (b) For other persons on a beneficial basis	(a) 29025566 equity shares (b) NIL	(a) 29016791 equity Shares (b) NIL
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company	Mr. Shreeram Bagla is not related with any other directors of the company.	Mrs. Rachna Suman Shaw is not related with any other directors of the company.
Listed entities from which the person has resigned in the past three years	NA	NA
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Not Applicable as the proposed appointee is not an independent director	Not Applicable as the proposed appointee is not an independent director

Explanatory Statement Pursuant to Section 102 of the Companies Act, 2013.

Explanatory Statements

Item No. 4

The Board of Directors of the Company at its meeting held on June 20th 2025 approved the appointment of the Shreeram Bagla as Additional Directors subject to the approval of Shareholders.

In terms of Section 161(1) of the Companies Act, 2013 ('the Act'), an Additional Director can hold office up to the date of AGM, held after the date of his / her appointment. In compliance with Section 152(2) of the Act, approval of the Members is required to be obtained at the general meeting of the Members, for appointment of Director on the Board for the proposed term of appointment, by passing Special Resolution.

The Company has received Notice in writing from Member under Section 160(1) of the Act, proposing their candidature for the Office of Director.

A brief resume of Mr. Shreeram Bagla and a statement as required under Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SS 2 - Secretarial Standard on General Meetings, and Section II of Part II of the Schedule V of the Companies Act, 2013, is attached herewith .

The agreement entered into for appointment of Shreeram Bagla would be available for inspection by the members at the Registered Office of the Company on all working days (Monday to Friday) during normal business hours upto the date of AGM.

Accordingly, the resolution set out in item no. 4 in the notice regarding appointment and payment of remuneration to Shreeram Bagla, is recommended by the Board for approval by the shareholders as Special Resolution.

Mr. Shreeram Bagla interested in the said Resolution. Except him, none of the other Directors and Key Managerial Personnel of the Company, or their relatives, is concerned or interested, financially or otherwise, in the proposed Resolution.

BRIEF PROFILE OF SHREERAM BAGLA

Mr. Shreeram Bagla, aged 48 years, is Promoter cum Managing Director of ANNAPURNA SWADISHT LIMITED. Mr. Shreeram Bagla is the driving force behind Annapurna, with a decade plus experience in the Snacks industry. He currently leads the Company's strategic expansion and management function. A bachelor's degree holder in Economics from Calcutta University, Mr. Shreeram Bagla brings a deep understanding of the sector coupled with long-standing connections critical to fuel the growth appetite of the Company. He is also vast knowledge Banking and Finance, Real estate as well as Education Sector.

Item No. 5

The Board of Directors of the Company at its meeting held on June 23RD 2025 approved the appointment of the Rachna Suman Shaw as Additional Directors subject to the approval of Shareholders.

In terms of Section 161(1) of the Companies Act, 2013 ('the Act'), an Additional Director can hold office up to the date of AGM, held after the date of his / her appointment. In compliance with

Section 152(2) of the Act, approval of the Members is required to be obtained at the general meeting of the Members, for appointment of Director on the Board for the proposed term of appointment, by passing Special Resolution.

The Company has received Notice in writing from Member under Section 160(1) of the Act, proposing their candidature for the Office of Director.

A brief resume of Mrs. Rachna Suman Shaw and a statement as required under Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SS 2 - Secretarial Standard on General Meetings, and Section II of Part II of the Schedule V of the Companies Act, 2013, is attached herewith .

The agreement entered into for appointment of Rachna Suman Shaw would be available for inspection by the members at the Registered Office of the Company on all working days (Monday to Friday) during normal business hours upto the date of AGM.

Accordingly, the resolution set out in item no. 5 in the notice regarding appointment and payment of remuneration to Shreeram Bagla, is recommended by the Board for approval by the shareholders as Special Resolution.

Mrs. Rachna Suman Shaw interested in the said Resolution. Except him, none of the other Directors and Key Managerial Personnel of the Company, or their relatives, is concerned or interested, financially or otherwise, in the proposed Resolution.

BRIEF PROFILE OF RACHNA SUMAN SHAW

As a motivated entrepreneur with a Master's degree in Biotechnology, She is seeking new business Opportunities in the Fintech industry where she can utilize her scientific knowledge, leadership skills, and entrepreneurial mind-set to drive innovation and growth.

Education:

Master's degree in Biotechnology from Alwar University, Year 2006 Bachelor's degree in Biotechnology from Ranchi University, Year 2004

Professional Experience:

Annapurna Agro Industries | Partner | 2014-2022

Established and managed a successful agro food processing start up that developed packaged snacks for the rural market in Eastern India.

Conducted market research, analysed customer needs, and developed business strategies to achieve Company objectives.

Led product development, conducted laboratory experiments, and ensured product quality control.

Skills:

Proficient in laboratory techniques, experimental design, and data analysis. Strong business acumen and ability to develop and execute strategic plans.

Excellent communication skills, both written and verbal, and ability to present complex ideas to diverse audiences. Leadership skills and ability to inspire and motivate cross-functional teams.

Proficient in Microsoft Office, scientific software, and project management tools.

Item 6

Pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter called as "the Listing Regulations"), all Related Party Transactions shall require prior approval of the Audit Committee and all material transactions with related parties shall require

approval of the Members of the Company through a resolution and all related parties shall abstain from voting on such resolution.

“Material Related Party Transaction” under the Listing Regulations means any transaction(s) entered into individually or taken together with previous transactions during a financial year exceeding 10% of the annual consolidated turnover of a company as per its last audited financial statements.

The annual consolidated turnover of the Company for the financial year 2024-25 is INR 35.81 Lakhs. Accordingly, any transaction(s) by the Company with its related party exceeding INR 3.58 (10% of the Company’s annual consolidated turnover) shall be considered as material transaction and hence, the approval of the Members will be required for the same. It is therefore proposed to obtain the Members’ approval for the following arrangements/transactions/ contracts which may be entered into by the Company with its related parties from time to time:

Name of Related Party	Name of Relationship	Nature of Transaction	Amount (Rs. in Lakhs)
Mr. Shreeram Bagla	Related party as per Companies Act, 2013, Accounting Standards and Listing Regulations	Loan availed taken by the Company	500.00
Mrs. Rachna Suman Shaw	Related party as per Companies Act, 2013, Accounting Standards and Listing Regulations	Loan availed taken by the Company	500.00

*The ceiling on the amounts of the transactions specified as above would mean the transactions entered into and the remaining outstanding at any point of time.

The aforesaid Related Party Transactions do not fall under the purview of Section 188 of the Companies Act, 2013 being in the ordinary course of business and at arms’ length. However, the same are covered under the provisions of Regulation 23 of the SEBI Listing Regulations and accordingly the approval of the Shareholders is sought by way of Ordinary Resolution.

The Audit Committee and Board have approved the aforesaid Related Party Transactions at their meetings held on May 27, 2022, in terms of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and noted that these transactions shall be in the Ordinary Course of Business and at arm’s length basis. With respect to the above matter, the Shareholders/Members are requested to note following disclosures of Interest:

S. No.	Name of the Related Party	Nature of Concern or Interest
1.	Mr. Shreeram Bagla	Mr. Shreeram Bagla, Managing Director of the Company. He holds 29025566 equity shares
2.	Mrs. Rachna Suman Shaw	Mrs. Rachna Suman Shaw, WTD of the Company. She holds 29016791 equity shares

Further, in terms of applicable SEBI Circulars the members are requested to take note of the following:

S. No.	Particulars	Details
1.	A summary of the information provided by the management to the Audit Committee	The details of the proposed transactions including the nature, terms, value percentage of the Company’s annual consolidated turnover, tenure and proposed limits etc. were placed to the Audit Committee at its meeting held on May 27, 2022.

2.	Justification for why the proposed transactions is in the interest of the Company	The funds raised through unsecured loan will be utilized for meeting the business requirements and general corporate purposes in the interest of the Company.
3.	Transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary	
a	Nature of indebtedness	Loan from Director / promoter
b	Tenure	Repayable on demand
c	Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security	Tenure - Repayable on demand Interest - NIL Security - Unsecured Loan Repayment schedule - Not applicable
d	the purpose for which the funds will be utilized by the ultimate beneficiary of such funds.	The loan shall be utilized for the business requirements and general corporate purposes in the interest of the Company.

The Board recommends the resolution set out at Item No. 6 of the AGM Notice to the Members for their consideration and approval, by way of Ordinary Resolution.

Except to the extent of shareholding of the Promoters / Directors their Relatives and Key Managerial Personnel in the abovementioned related parties which is duly disclosed above, none of the other Directors/ Key Managerial Personnel/ their Relatives is, in any way, concerned or interested, financially or otherwise in the Ordinary Resolution set out at Item Nos 6 respectively.

Item No-7

Pursuant to the provisions of Sections 179 and 204 and other applicable provisions of the Companies Act, 2013, read with the Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory modification(s), enactment(s) or re-enactment(s) thereof, for the time being in force) made thereunder and based on the recommendation of the Audit Committee and the Board of Directors Md. Shahnawaz (CP No.: 15076 & Membership No.: 21427) proprietor M/s. M Shahnawaz & Associates, Practicing Company Secretaries appointed as secretarial auditor for a term of five consecutive years to hold office from the conclusion of this 39th Annual General Meeting (AGM) till the conclusion of the 44th AGM to be held in the year 2030 to conduct Secretarial Audit for the period beginning from the Financial Year 2025-26 till the Financial Year 2029-30, subject to shareholders approval.

Md Shahnawaz, Practicing Company Secretaries has given their consent to act as secretarial auditors of the company and confirmed that their aforesaid appointment (if approved) would be within the limits specified by Institute of Company Secretaries of India. Furthermore, in terms of the amended regulations, , CS MD Shahnawaz, Practicing Company Secretaries has provided a confirmation that they have subjected themselves to the peer review process of the Institute of Company Secretaries of India and hold a valid peer review certificate.

Md. Shahnawaz is a commerce graduate from the University of Calcutta. He Member of the Institute of Company Secretaries of India. He has experience of over 25 years in the field of Companies Act, NBFC Compliances and SEBI Regulations.

The remuneration to be paid to Md Shahnawaz for secretarial audit services for the financial year ending March 31, 2026 plus applicable taxes and out-of-pocket expenses, if any, shall be mutually

decided. Besides the secretarial audit services, the Company may also obtain certifications from CS. Md Shahnawaz under various statutory regulations and certifications required by banks, statutory authorities, audit related services and other permissible non-secretarial audit services as required from time to time, for which they will be remunerated separately on mutually agreed terms, as approved by the Board of Directors in consultation with the Audit Committee.

The Board of Directors and the Audit Committee shall approve revisions to the remuneration of CS Md. Shahnawaz for the remaining part of the tenure.

The Board of Directors, in consultation with the Audit Committee, may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with CS Md. Shahnawaz.

Based on the recommendations of the Audit Committee, the Board of Directors have approved and recommended the aforesaid proposal for approval of members taking into account the eligibility, experience, independent assessment & expertise in providing secretarial audit related services, competency of the staff and Company's previous experience based on the evaluation of the quality of audit work done by them in the past.

None of the Directors and Key Managerial Personnels or their relatives, are concerned or interested in this Resolution.

The Board recommends the Ordinary Resolution as set out at item no. 7 of the Notice of the 39th AGM for the approval of members.

11th August 2025
Regd. Office:
P-16, C.I.T. Road
Kolkata-700014

By order of the Board
For LCC INFOTECH LIMITED
Sd/-
Shreeram Bagla
Managing Director
DIN: 01895499

DIRECTORS' REPORT

Dear Shareholders,

Your Directors present the 39th Annual Report together with the Audited Accounts of your Company for the year ended 31st March, 2025

1. FINANCIAL RESULTS:

The performance of your Company for the financial year ended March 31, 2025, is summarized below:

(Rs. in lakhs)

Particulars	Standalone	
	2024-25	2023-24
Profit/(Loss) before depreciation and Tax Expenses (A)	(113.99)	(54.68)
Less- Depreciation and amortization Expenses (B)	(1.03)	(4.32)
Profit/(Loss) before Tax (A-B)	(115.02)	(59.00)
Less-Tax Expenses for the year (C)		
Less- Deferred tax expenses for the year (D)		
Profit/(Loss) after Taxation (A-B)-(C)-(D) (I)	(115.02)	(59.00)
Less-Transfer to reserve (E)		
Add-Amount Brought Forward (II)	(1061.2)	(1002.2)
Total (I-II)	(1061.2)	(1061.2)
Less- Deferred Tax (F)		
Balance carried forward to Balance Sheet (I-II)-(F)	(1176.22)	(1061.2)

2. DIVIDEND:

Considering the financial position and the challenges faced by the Company, your Directors have not recommended any dividend for the year under review.

3. SHARE CAPITAL

There was no change in the capital structure of the Company. The paid-up Equity Share Capital was Rs.2,531.87 lakh at the end of financial year 2024-25. The Company has not issued fresh shares or any convertible instruments during the year under review.

4. BRIEF DESCRIPTION OF THE STATE OF COMPANY'S AFFAIRS:

LCC is engaged in building skilled human capital and in enhancing workforce talent across the country. When it comes to Skills and Careers, the IT markets continue to offer significant growth opportunities for LCC. With our new products, business models, and the strengthened leadership team, LCC is well positioned to draw graduates seeking to improve their employability for jobs in these industries. LCC will continue to increase its focus on Deep Skilling as compared to entry level skills. With computers and IT all around us, the need to skilled computer hardware and networking professionals has been ever growing. LCC offers just the right set of programs for students at any stage. LCC will continue to persevere and deliver on promises made to shareowners as well as external and internal customers.

5. MANAGEMENT DISCUSSION AND ANALYSIS

A separate section on the "**Management Discussion and Analysis**" is attached herewith, and form part of the Annual Report 2025.

6. CORPORATE SOCIAL RESPONSIBILITY

The provisions of section 135 of the Companies Act, 2013 regarding Corporate Social Responsibility are not applicable to the Company as none of the criteria as described under the said section were met during the last financial year.

7. BUSINESS RISK MANAGEMENT

Your Company has adequate risk management procedures, which are based upon business environment, operational controls and compliance procedures. The major risks are assessed through a systemic procedure of risk identification and classification. Risks are prioritized according to significance and likelihood. The business risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting

8. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There is no change in the nature of the business of the Company during the year under review.

9. VIGIL MECHANISM / WHISTLE BLOWER POLICY

Your Company has a vigil mechanism policy for directors and employee to report instances and concerns about unethical behavior, actual or suspected fraud or violation of the Company Code of Conduct. The vigil mechanism is available on your company website viz. www.lccinfotech.in. Under this policy, we encourage our employees to report any reporting of fraudulent financial or other information to the stakeholders, any conduct that results in violation of the Company's Code of Business Conduct, to management (on an anonymous basis, if employees so desire).

Likewise, under this policy, we have prohibited discrimination, retaliation or harassment of any kind against any employees who, based on the employee's reasonable belief that such conduct or practice have occurred or are occurring, reports that information or participates in the said investigation.

This meets the requirement under Section 177(9) and (10) of the Companies Act, 2013 and Regulation 22 of the Listing Regulations.

No individual in the Company has been denied access to the Audit Committee or its Chairman.

10. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

No significant material orders passed by any regulators or courts or tribunals which would impact the going concern status of the Company and its future operations.

11. SUBSIDIARY COMPANY

Your company has no Subsidiary as on financial year ended on 31st March 2025.

12. DIRECTORS, KEY MANAGERIAL PERSONNEL AND COMMITTEES

The Board of Directors comprises of six directors as on March 31, 2025. Three of them are non-executive independent directors and out of which 3 are woman Director.

The composition of the board is as follows:

Name	DIN	Category
Mrs. Kirti Lakhotia	00057357	Managing Director Liable to retire by rotation
Mr. Sidharth Lakhotia	00057511	Wholetime Director and CEO Liable to retire by rotation

Mr. Pratik Lakhotia	00057015	Wholetime Director and CFO Liable to retire by rotation
Ramesh Kumar Pandey	10701968	Independent Director (Non-Executive) Not liable to retire by rotation
Priti Lakhotia	07914837	Independent Director (Non-Executive) Not liable to retire by rotation
Chanchal Kedia	03473849	Independent Director (Non-Executive) Not liable to retire by rotation

In the opinion of the Board, the independent directors on the Board of the Company are persons with integrity, expertise and experience relevant to the operation of the Company and that they all have qualified in the online proficiency self-assessment test conducted by the prescribed institute.

During the year, the non-executive independent directors of the Company had no pecuniary relationship or transactions with the Company.

The criteria for selection of Directors and remuneration policy are disclosed in the Corporate Governance section which forms part of this Annual Report.

The details of programs or familiarization training of Independent Directors with the Company, their roles, right & responsibility, nature of the Industry in which Company operates and related matters are available on the Company's website www.lccinfotech.in

Key Managerial Personnel

The Company has the following Key Managerial Personnel (KMPs) in compliance with the provisions of Section 203 of the Companies Act, 2013:

- a) Mrs. Kirti Lakhotia, Managing Director
- b) Mr. Sidharth Lakhotia WTD & CEO
- c) Mr. Pratik Lakhotia, Director & Chief Financial Officer (CFO)
- d) Mr. Vineet Jain, Company Secretary

There was no change in the KMPs during the year under review.

13. MEETING

The Board of Directors of your Company met 7 (Seven) times during the year to deliberate the various matters. The meetings were held on 22/05/2024, 28/06/2024, 24/07/2024, 12/08/2024, 13/08/2024, 19/08/2024, 14/11/2024, 14/02/2025, 28/02/2025 and 26/03/2025. Details of the attendance at the meeting of Board of Directors are provided in the Corporate Governance Report forming part of this Report. The intervening gap between two consecutive meetings was within the limit prescribed under the Companies Act, 2013.

14. INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has an Internal Control System, Commensurate with the size of its operation. Internal Control System comprising of Policies and procedure are designed to ensure sound management of your company's operation safekeeping of its assets, optimal utilization of resources, reliability of its financial information and compliance.

15. BOARD EVALUATION

Pursuant to the provisions of the Act and Listing Regulations, the Board has carried out the Annual Performance Evaluation for itself, the Directors individually (including the Chairman of the Board), as well as the evaluation of the working of its Audit Committee, Nomination and Remuneration Committee, Corporate Social Responsibility Committee and Stakeholders' Relationship Committee. A structured evaluation form was administered after taking into consideration the inputs received from the Directors, covering various aspects of the Board's functioning, such as the adequacy of the composition of the Board and its Committees, its effectiveness, ethics and compliances, the evaluation of the Company's performance, and internal control and audits. A separate exercise was carried out to evaluate the performance of individual Directors, including the Chairman of the Board, who were evaluated on parameters such as the level of engagement and contribution, effective participation in Board/Committee Meetings, independence of judgment, safeguarding the interest of the Company and its minority shareholders, providing expert advice to the Board, the Board Skills matrix, and contributing in deliberations while approving related party transactions.

16. REMUNERATION POLICY

The Board has, on the recommendation of the Nomination & Remuneration Committee, framed a policy for selection and appointment of Directors, Senior Management and their remuneration. The Remuneration Policy is stated in the Corporate Governance Report forming a part of this Annual Report.

17. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

Material changes and commitments affecting the financial position of the Company between the end of the financial year and date of this report are given below:

Except as disclosed elsewhere in the Report, no material changes and commitments which could affect the financial position of the Company have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this Report.

18. AUDIT COMMITTEE

The committee comprise of Three directors all being independent Directors. As on March 31, 2025, the details are as under:

- | | | | |
|------|-------------------------|------------|--|
| i. | Mr. Ramesh Kumar Pandey | - Chairman | - Non Executive and Independent director |
| ii. | Priti Lakhotia | - Member | - Non Executive and Independent director |
| iii. | Chanchal Kedia | - Member | - Non Executive and Independent director |

Details of dates of meetings of Audit Committee and attendance thereat are provided in the Corporate Governance Report forming part of this Report. The intervening gap between two consecutive meetings was within the limit prescribed under the Companies Act, 2013 and SEBI LODR Regulations.

19. NOMINATION AND REMUNERATION COMMITTEE

The committee consists of three directors all being independent directors. As on March 31, 2025, the details are as under:

- | | | | |
|----|-------------------------|------------|--|
| i. | Mr. Ramesh Kumar Pandey | - Chairman | - Non Executive and Independent director |
|----|-------------------------|------------|--|

- | | | | | |
|------|----------------|---|--------|--|
| ii. | Priti Lakhotia | - | Member | - Non Executive and Independent director |
| iii. | Chanchal Kedia | - | Member | Non Executive and Independent director |

Details of the dates of meetings of Nomination and Remuneration Committee and attendance thereat, are provided in the Corporate Governance Report forming part of this Report. The intervening gap between two consecutive meetings was within the limit prescribed under the Companies Act, 2013 and SEBI LODR Regulations.

20. STAKEHOLDERS RELATIONSHIP COMMITTEE

The committee consists of three directors two being independent directors and one Executive Director. As on March 31, 2025, the details are as under:

- | | | | | |
|-----|-------------------------|---|----------|--|
| iv. | Mr. Ramesh Kumar Pandey | - | Chairman | - Non Executive and Independent director |
| v. | Priti Lakhotia | - | Member | - Non Executive and Independent director |
| vi. | Sidharth Lakhotia | - | Member | - Executive director |

Details of the dates of meeting of Stakeholders Relationship Committee and attendance hereat, are provided in the Corporate Governance Report forming part of this Report. The intervening gap between meetings was within the limit prescribed under the Companies Act, 2013 and SEBI LODR Regulations.

21. INDEPENDENT DIRECTORS

In accordance with the provisions of Section 149(7) of the Companies Act, 2013, all the Independent Directors have given declarations that they meet the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. All Independent Directors have registered their name in the Independent Directors data bank and complied with Rule 6 of Companies (Appointment and Qualification of Directors) Rules, 2014.

In terms of Regulation 25(8) of the Listing Regulations, they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. In terms of Regulation 25(9) of the Listing Regulations, the Board of Directors have assessed the veracity of the disclosures and confirmations made by the Independent Directors of the Company made under Regulation 25(8) of the Listing Regulations

22. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of Section 134(5) of the Act, the Directors of your Company hereby state and confirm:

- a) in the preparation of the annual financial statements for the year ended March 31, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b) the accounting policies as mentioned in Notes to the Financial Statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date;

- c) proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the Annual Accounts of your Company have been prepared on a going concern basis;
- e) your Company has laid down internal financial controls and that such internal financial controls are adequate and were operating effectively
- f) your Company has devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

23. RELATED PARTY TRANSACTIONS

Related party transactions entered by your Company during the financial year were completely on an arm's length basis and in the ordinary course of business. There were no material transactions with any related party, as defined under Section 188 of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 23(4) of the SEBI Listing Regulations. All related party transactions have been approved by the Audit Committee of your Company and reviewed by it on a periodic basis. The details of transaction annexed as Annexure 1.

24. SECRETARIAL STANDARDS

The Directors state that the applicable mandatory Secretarial Standards, i.e., SS – 1: Secretarial Standard on Meetings of the Board of Directors and SS – 2: Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, have been duly followed by the Company.

25. STATUTORY AUDITORS

M/s. Budhia & Co. (Firm Registration No.:320163E), appointed as the Statutory Auditors of the Company on such remuneration and out of pocket expenses as may be determined by the Board,

The Company has received a certificate from the above Auditors to the effect that their appointment is in accordance with the provisions of the Companies Act, 2013.

The Auditors' Report is self-explanatory and therefore, do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

26. SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Md. Shahnawaz proprietor of M Shahnawaz & Associates a peer review firm, (CP No. 15076), Kolkata, as Secretarial Auditors of the Company to undertake the Secretarial Audit of the Company for the financial Year 2023-24. The Secretarial Audit Report is annexed herewith as '**Annexure -I**'. The Secretarial Audit Auditor report does not contain any observation.

27. INTERNAL AUDITORS

Mr. Sunil Beriwal (Membership No. 055302) Chartered Accountant, was appointed as Internal Auditor to perform the duties of internal auditors of the Company and their internal audit report has been reviewed by the Audit Committee from time to time.

28. MAINTENANCE OF COST RECORDS AND COST AUDIT

The Company being an IT & Software training company, the requirement of maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the

Companies Act, 2013, and audit of cost records were not applicable to the Company during the year under review.

29. DISCLOSURE UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016)

During the year under review, neither any application was made nor any proceeding is pending against the Company under the Insolvency and Bankruptcy Code, 2016

30. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION:

There was no settlement by the Company with the Banks or Financial Institutions during the year under review, thus, the details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof are not applicable.

30. CORPORATE GOVERNANCE

Your company is committed to maintain good corporate governance practices and adhere to the Corporate Governance requirements set out by the Securities and Exchange Board of India (SEBI). The report on Corporate Governance as stipulated under the Listing Regulations forms an integral part of this Report. The requisite certificate from the Auditors of the Company confirming compliance with the conditions of Corporate Governance is attached to the Report on Corporate Governance as Annexure -VI.

31. POLICIES / CODES

In compliance with the applicable provisions of the relevant Act and Listing Regulations, the Company has the following policies:

- (i) Material Subsidiary Policy
- (ii) Criteria-for-making-payments-to-non-executive-directors
- (iii) Dividend Distribution Policy
- (iv) Terms And Conditions Of Appointment Of Independent Directors
- (v) Policy On Preservation Of Document
- (vi) Familiarization Program For Independent Directors
- (vii) Risk Management Plan
- (viii) Code of conduct for Director
- (ix) Policy on Related Party Transaction
- (x) Nomination and Remuneration Policy
- (xi) Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information
- (xii) Vigil Mechanism Policy
- (xiii) Archival Policy
- (xiv) Policy on Insider Trading

32. EXTRACT OF ANNUAL RETURN

In terms of the provisions of Section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, an extract of the Annual Return MGT-7 of your Company for the financial year ended 31st March, 2025 is available of website of company i.e. www.lccinfotech.in

33. LOANS, GUARANTEES AND INVESTMENTS

The Company has not given any guarantee for loans taken by others from bank or financial institutions. The loans and advances made by the Company are detailed in Note of the Annual financial statements. Further loan provided by the company and investment made by the company

has been written off during the year and same has been disclosed in the notes to account of the company.

34. PUBLIC DEPOSITS

In terms of the provisions of Section 73 to 76 of the Act read with the relevant rules made thereunder, your Company has not accepted any deposit from the public during the year under review, and as such, no amount on account of principal or interest on public deposits were outstanding as on the date of the balance sheet.

35. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The operation of the Company does not involve any activity relating to conservation of energy and technology absorption and also there were no foreign exchange earnings or outgo. Thus, the information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is not applicable to the Company during the year under review.

36. DISCLOSURE ON MANAGERIAL REMUNERATION & PARTICULARS OF EMPLOYEES

The particulars of Managerial remuneration as stated in section 197 of the Companies Act, 2013 read with rules 5(1) of the Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014 is annexed herewith is forming part of the Board's Report as Annexure V.

The Company has not employed any individual whose remuneration falls within the purview of the limits prescribed under the provisions of section 197 of the Companies Act, 2013 read with rules 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016, as amended.

37. OTHER DISCLOSURES

- Your Company has not issued any shares with differential voting.
- Your Company has not issued any sweat equity shares.
- During the financial year ended March 31, 2025, no amount was transferred to the general reserve.
- The Company's Insider Trading Policy provides the framework for in dealing with securities of the Company by the insider.

38. DISCLOSURES AS PER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESS) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed thereunder. The Company has set up Internal Complaint Committee (ICC) under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 along with its relevant Rules.

There was no complaint pending at the beginning of the FY2025. No complaints have been received by the Committee during the FY2025.

39.DETAILS OF FRAUD REPORTED BY THE AUDITORS

During the year under review, the Statutory Auditors and Internal Auditor have not reported any instances of fraud committed in the Company by its officers or employees to the Audit Committee under section 143(12) and Rule 13 of the Companies (Audit and Auditors) Rules, 2014 of the Companies Act, 2013.

40.PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading, in accordance with the requirements of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time.

The Company Secretary is the Compliance Officer for monitoring adherence to the said Regulations. The Code is displayed on the Company's website at . www.lccinfotech.in

41. HUMAN RESOURCES

Our employees are our core resource and the Company has continuously evolved policies to strengthen its employee value proposition. The Company is constantly working on providing the best working environment to its Human Resources with a view to inculcate leadership, autonomy and towards this objective; your company spends large efforts on training. Your Company shall always place all necessary emphasis on continuous development of its Human Resources.

42. TRANSFER OF UNPAID AND UNCLAIMED AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Pursuant to the application provisions of the Companies Act, 2013, read with the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the IEPF Rules"), all unpaid or unclaimed dividends are required to be transferred by the Company to the IEPF, established by the Government of India, after the completion of seven years. Further, according to the Rules, the shares on which dividend has not been paid or claimed by the shareholders for seven consecutive years, also to be transferred to the demat account of the IEPF Authority.

The Company has no unclaimed and unpaid dividend thus there is no corresponding shares due for transfer as per the as per the requirement of the IEPF rules.

43. GREEN INITIATIVES

In commitment to keeping in line with the Green Initiative and going beyond it to create new green initiations, an electronic copy of the Notice of the 39th Annual General Meeting of the Company along with a copy of the Annual Report is being sent to all Members whose email addresses are registered with the Company/ Depository Participant(s) and will is also available at the Company's website at www.lccinfotech.in

44. ACKNOWLEDGEMENT

The Board of Directors of your Company express their deep sense of gratitude to the banks, financial institutions, stakeholders, business associates, and central and state governments for their support, and look forward to their continued assistance in the future. Your Company thanks

its employees for their contribution to your Company's performance and applauds them for their superior levels of competence, dedication, and commitment to your Company.

**For and on behalf of board
L C C Infotech Limited**

**Place: Kolkata
Date: 26th May 2025**

**s/d
Kirti Lakhota
Managing Director
DIN 00057357**

**s/d
Pratik Lakhota
WTD & CEO
DIN 00057015**

MANAGEMENT DISCUSSION & ANALYSIS

SOCIO-ECONOMIC ENVIRONMENT

Global growth slowed down from 3.5% in 2023 to 3.3% in 2024 and remained appx. 40 bps below long-term trend rate. Amongst Advanced Economies which grew at 1.8% (Vs. 1.7% in 2023), uptick in EU (0.9% in 2024 Vs. 0.4% in 2023) was offset by a relatively slower pace of growth in US & Japan. Emerging Markets & Developing Economies grew at a subdued rate of 4.3% (Vs. 4.7% in 2023), largely due to structural weakness in China. Rising geopolitical tensions, evolving global trade dynamics and extreme weather events have rendered the global macroeconomic environment highly uncertain and volatile.

Aggregate global economic growth, as per recent IMF estimates, is expected to decelerate sharply by 50 bps to 2.8% in 2025. Advanced Economies are expected to grow at a slower pace of 1.4% with US GDP growth projected to decelerate by 100 bps to 1.8% in 2025.

Growth in Emerging Markets and Developing Economies is estimated to decelerate by 60 bps to 3.7% in 2025. India continues to remain the fastest growing large economy in the world - a relatively bright spot amidst the challenging global operating environment. The pace of growth, however, moderated from 9.2% in FY 2023-24 to 6.5% in FY 2024-25. While headline inflation (CPI) remained within the RBI's target range at 4.6%, food inflation witnessed a sharp uptick (FY 2024-25: 7.3% YoY). India's macro-economic variables are expected to remain stable in the year ahead, with GDP growth for FY 2025-26 expected to be appx. 6.5%. Consumption expenditure is expected to pick up progressively led by continued recovery in rural demand backed by a good monsoon, along with improvement in urban demand as inflation stabilises and tax cuts announced in the Union Budget boost disposable incomes. The cumulative impact of pick-up in capex in the second half of FY 2024-25 and front loading of Government capex outlay in FY 2025-26, along with interest rate cuts and liquidity support from RBI, would also be supportive of growth.

Industry Overview

Company Operational and financial performance:

The company is engaged in business of providing vocational and skill development training to young people. We are also affiliated for imparting vocational training and skill development of young people. We create pool of talent for the various industries as many sectors are stepping up to hire fresher with trained skill. We ensure that the students are assigned to professional experience at NGOs and other organizations with knowledge in the associated field as part of the curriculum.

Your company provides training in market linked skills to youth from marginalised sections including differently abled, to enable them to engage in decent livelihoods. During the year under report approx. 5000 youth across state of Uttar Pradesh, Jharkhand, Odisha, West Bengal were trained under different courses during the year. Cumulatively, around 1.27 lakh youth have been trained under the skilling programme. To scale up the skilling programme, your Company has also initiated pilots for potential pathways of skilling in the community itself and leveraging other skill training partners in the ecosystem .Further, the programme for skilling differently abled youth running in Odisha, uttar Pradesh and West Bengal last year, was expanded to by establishing new centres and also leveraging the existing centres of implementing partners.

Our financial performance, balance sheet quality and financial ratios have seen strong improvements after a heavy impact from the pandemic. In the reported financial year, we have also achieved some major operational milestones like empanelment with Uttar Pradesh government, Jharkhand Government, Odisha Government for and many projects are in pipe line for operation growth of the company..

The performance of your Company for the financial year ended March 31, 2023, is summarized below:

Particulars	Standalone	
	2024-25	2023-24
Profit/(Loss) before depreciation and Tax Expenses (A)	(113.99)	(54.68)
Less- Depreciation and amortization Expenses (B)	(1.03)	(4.32)
Profit/(Loss) before Tax (A-B)	(115.02)	(59.00)
Less-Tax Expenses for the year (C)		
Less- Deferred tax expenses for the year (D)		
Profit/(Loss) after Taxation (A-B)-(C)-(D) (I)	(115.02)	(59.00)
Less-Transfer to reserve (E)		
Add-Amount Brought Forward (II)	(1061.2)	(1002.2)
Total (I-II)	(1061.2)	(1061.2)
Less- Deferred Tax (F)		
Balance carried forward to Balance Sheet (I-II)-(F)	(1176.22)	(1061.2)

Risks, Challenges and Concerns

Technological advancements shape the very foundation of the modern digital world, transforming the lives of individuals and impacting societies at large. Breaking the boundaries of innovation and the restrictions of geographical borders is another major transformation that technological breakthroughs offer businesses. Such transformations in the corporate world couldn't be possible without major developments in the information technology (IT) or tech industry.

Over a few decades, it's fascinating how the IT industry evolved due to major technological innovations and new developments, leading to paradigm shifts in the business sectors. Today, it'd be unthinkable if we just had to rely on mainframe computers, a technological breakthrough in the 1990s. Artificial Intelligence (AI), the Internet of Things (IoT), and cloud computing are today's reality of technological advancements brought about by the tech industry.

Undoubtedly, the tech industry has a good prospect for unparalleled growth in the future. As analyzed by Gartner, global spending on IT services is projected to reach USD 1.5 trillion in 2024,

with an 8.7% growth rate. IT services remain a core segment in the IT industry. The global tech industry growth rate looks promising in the coming years; yet, it has several challenges to be dealt with.

Through this blog, you'll learn the major challenges of the tech companies in 2025. And, we've suggested a few solutions to address the challenges of the IT industry. Also, you'll learn more about certain business models through which you can explore your options to create business opportunities in 2025 in the IT industry.

Challenges

The Indian IT industry, while robust and growing, faces several challenges that can impact its growth and sustainability. Understanding these challenges is crucial for investors and stakeholders to make informed decisions.

1. Skill Gaps in the IT Industry

Despite producing a large number of engineering and IT graduates annually, there is a significant skill gap in the workforce. The rapidly evolving technology landscape often outpaces the curriculum of educational institutions, leading to a shortage of specialized skills in areas like artificial intelligence, machine learning, cybersecurity, and blockchain. This mismatch can hinder the industry's ability to innovate and maintain competitiveness.

2. Dependence on Outsourcing in the IT Industry

A substantial portion of the Indian IT industry's revenue comes from outsourcing contracts from overseas markets. This dependence makes the sector vulnerable to global economic fluctuations and changes in outsourcing policies of client countries. Economic downturns or policy shifts in major markets like the US and Europe can significantly impact revenue streams.

3. Data Security and Privacy in the IT Industry

With the increasing adoption of digital technologies, data security and privacy have become major concerns. High-profile data breaches and stringent data protection regulations, such as the GDPR in Europe and similar laws proposed in India, pose compliance challenges for IT companies. Ensuring robust data security measures and compliance with international standards is critical yet challenging.

4. Economic and Political Instability in the IT Industry

Economic instability, inflation, and political uncertainties can affect business operations and investor confidence. Additionally, geopolitical tensions, such as those between India and neighbouring countries, can disrupt business activities and impact foreign investments in the IT sector.

5. Infrastructure and Connectivity Issues in the IT Industry

While urban areas in India boast robust digital infrastructure, rural and semi-urban areas still suffer from inadequate connectivity and infrastructure. This digital divide limits the industry's ability to tap into the full potential of the domestic market and hinders the expansion of digital services across the country.

6. Regulatory and Policy Challenges in the IT Industry

The IT industry must navigate a complex regulatory environment with frequent changes in policies and regulations. Compliance with diverse and evolving regulations can be resource-intensive and challenging, especially for smaller companies and startups. The regulatory landscape needs to be streamlined to support the growth and sustainability of the sector.

Opportunities and Threats

Opportunities

India's IT industry is set for a transformative year in 2025, with significant growth opportunities driven by emerging technologies and digital transformation. However, addressing challenges such as

skill gaps and cybersecurity threats will be crucial for sustaining this growth trajectory. To combat challenges in 2025, Indian IT companies should focus on several key strategies:

1. **Upskill the workforce:** Invest heavily in training programs to address the skill gap in emerging technologies such as AI, machine learning, data analytics, and cloud technologies. This will help meet the growing demand for specialized tech roles.
2. **Embrace AI and automation:** Integrate AI into business processes to enhance efficiency and stay competitive. By 2025, 75% of Indian enterprises are expected to incorporate AI.
3. **Focus on cybersecurity:** Invest in regular audits, awareness training, and AI-driven threat detection to combat rising cybersecurity threats.

Threats

IT industries face a multitude of threats, including cyberattacks, data breaches, and insider threats. These threats can stem from various sources like malicious software (malware), phishing scams, and ransomware attacks, all of which can lead to significant financial and reputational damage.

- **Insider Threats:**

Malicious or unintentional actions by employees or contractors can compromise security.

- **Data Breaches:**

Unauthorized access to sensitive data, leading to financial loss and reputational damage.

- **Zero-day Exploits:**

Attacks targeting previously unknown vulnerabilities, making them difficult to defend against.

- **IoT Vulnerabilities:**

Security weaknesses in Internet of Things (IoT) devices can be exploited to gain access to networks.

Training & Skill Development:

A skill development training program is a structured learning initiative designed to equip individuals with the knowledge and abilities needed for specific job roles or to enhance their overall employability. These programs can focus on a wide range of skills, from technical and vocational training to soft skills and entrepreneurship, and are crucial for both personal and professional growth.

Key Aspects of Skill Development Training Programs:

- **Targeted Training:**

Programs focus on specific skills relevant to a particular industry or job, ensuring participants gain practical, job-ready abilities.

- **Flexibility and Adaptability:**

They can be tailored to meet the needs of various individuals and industries, including short-term courses, long-term programs, and specialized training for specific roles.

- **Government Initiatives:**

Many governments have launched large-scale skill development missions, such as India's Skill India Mission, to address national skill gaps and boost employability.

- **Industry Relevance:**

Collaboration between industry and educational institutions is vital to ensure training programs align with current and future job market demands.

- **Focus on Employability and Entrepreneurship:**

Programs often aim to enhance both the job prospects of participants and their ability to start their own businesses.

- **Upskilling and Reskilling:**

Training programs are also crucial for existing employees to adapt to new technologies and changing job roles.

Internal Control Systems:

The internal control system is a vital component of any organization, especially within the banking sector, where the management of financial resources and risk mitigation are of utmost importance. The company is characterized by intense competition, regulatory scrutiny, and evolving customer preferences, making effective internal controls crucial for sustaining operational excellence and ensuring financial stability. Internal controls encompass policies, procedures, and practices that safeguard an organization's assets, ensure accurate financial reporting, and promote compliance with laws and regulations. In banks, these controls help prevent fraud, errors, and mismanagement of funds, ultimately contributing to the institution's financial health and reputation. Financial performance indicators such as return on assets (ROA), return on equity (ROE), net interest margin (NIM), and asset quality are used to assess the profitability, efficiency, and risk management capabilities of banks (Robin, Salim & Bloch, 2018). These metrics provide insights into how well the bank's internal control system is functioning

Future Prospects:

The future of IT industry is full of potential and creates new opportunities for many businesses, professionals, and consumers. The IT industry covers various sectors, such as software development, hardware manufacturing, cloud computing, cybersecurity, artificial intelligence, the Internet of Things, and more. Nowadays, IT-based services are crucial for every business to operate to its full potential.

The IT industry is a constantly evolving and competitive field that requires constant adaptation and innovation to survive and thrive in the digital era to meet society's changing needs and demands. The IT industry also has a significant impact on the economy, society, environment, and culture of the world. With the global contribution of Indian professionals and the widespread deployment of Indian expertise across various nations, it is right to say that India has the potential to play a significant role in shaping the future of the IT industry. AI and machine learning are currently the most sought-after technologies in the IT industry. These technologies allow machines to perform jobs that would normally require human oversight and intelligence. AI primarily focuses on building systems capable of making decisions, whereas machine learning focuses on assisting the system in learning and improving from data.

These technologies are widely employed in different sectors, including:

1. Healthcare (diagnosis and treatment planning).
2. Retail (to personalize the shopping experience).
3. Manufacturing (Process Automation)

India is emerging as a global hotspot for AI research due to its powerful IT industry and big pool of tech talent. Another push comes from the government's programs like the National AI Strategy India is primarily using AI and ML technology to improve governance, agricultural operations, and education. As a result, AI and machine learning will play critical roles in determining the future of IT industry in India in 2030 and beyond. Enroll in AI and ML courses to remain ahead of the competition and learn these technologies as soon as possible.

Human Resources:

Your Company's thought, strategy and action are inspired by a larger purpose of being an exemplary Indian enterprise that not only delivers superior competitive performance, but also embeds sustainability and inclusiveness at the core of its Businesses. This approach enables your Company to

delight consumers and customers with a vibrant portfolio of industry leading products and services while generating enduring value for the Indian economy and the larger community of stakeholders. The talent management strategy of your Company is designed to attract, retain and develop human capital that enables your Company to sustain its position as one of India's most valuable corporations, whilst continuing with its mission of building a responsible 'Future-Tech' enterprise. Your Company's employees relentlessly strive to deliver world-class performance, collaborating with each other and discharging their role as 'trustees' of all stakeholders.

Cautionary Statement

Statements in this Management Discussion and Analysis report detailing the Company's objectives, projections, estimates, expectations or predictions may be "forward looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include global and Indian demand supply conditions, raw material prices, finished goods prices, cyclical demand and pricing in the Company's products and their principal markets, changes in Government regulations, tax regimes, economic developments within India and the countries with which the Company conducts business and other factors such as litigation and / or labor negotiations.

ANNEXURE-I

FORM MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
L C C Infotech Limited
CIN: L72200WB1985PLC073196
P- 16, C.I.T. Road, P S Entally
Kolkata – 700 014

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **L C C Infotech Limited** (hereinafter referred as 'the Company'). The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025, ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the Rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, External Commercial Borrowing;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') to the extent applicable to the Company:
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

- c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not applicable during the year under review**
- d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable during the year under review**
- e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable during the year under review**
- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- g) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not applicable during the year under review ; and**
- i) The Securities and Exchange Board of India (Buy-back of Securities) Regulations 2018; **Not applicable during the year under review**

I report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with all the laws applicable specifically to the Company.

I have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India.

I have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been

reviewed in this audit since the same have been subject to review by the Statutory Auditors, Tax Auditors and other designated professionals.

I further report that as per the explanations given to me and the representation made by the Management and relied upon by me, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, there were following specific events / actions having a major bearing on Company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines, standards, etc.:

1. Ms. Smriti Suhasaria tendered her resignation from the position of Company Secretary & Compliance Officer (Key Managerial Personnel) of the Company with effect from close of business hour on 24th June 2024.
2. Mr. Vineet Jain was appointed as Company Secretary and Compliance officer of the company w.e.f. 28th June 2024.
3. The promoters of the Company i.e. Kirti Lakhota, Sidharth Lakhota, Pratik Lakhota and Prashant Lakhota (Collectively referred to as Sellers"), have entered into a Share Purchase Agreement dated 24th July, 2024 ("SPA") with Shreeram Bagla and Rachna Suman Shaw collectively referred as ("Acquirers") and LCC Infotech Limited ("Target Company") to purchase 5,80,33,582 (Five Crore Eighty Lakh Thirty Three Thousand Five Hundred And Eighty Two) fully paid-up equity shares of face value of Rs. 2/- each. constituting 45.84% of the fully diluted voting share capital of the Company, from the Sellers, at a price of Rs. 3.51/- per equity share.
4. Mr. Rajat Sharma (DIN: 01576565), has tendered his resignation as the Independent Director of the Company, with effect from close of business hours on 13th August 2024.
5. Mr. Mayur Paresh Shah (DIN: 01849708), has tendered his resignation as the Independent Director of the Company, with effect from close of business hours on 19th August 2024.
6. The shareholders of the Company at their Annual General Meeting held on September 25, 2024, have approved:
 - a. Appointment of Statutory Auditor M/s. Budhia & Co. (Firm Registration No.:320163E), as the Statutory Auditors of the Company to fill up casual vacancy caused due to resignation of the existing Statutory Auditors, M/s. Nitin Gami & Associates, Chartered Accountants (Firm Registration No. 332567E.
 - b. Appointment of Mr. Ramesh Kumar Pandey (DIN: 10701968) as Independent Director of the Company.
 - c.Appointment of Mrs. Chanchal Kedia (Din: 03473849) as Independent Director of the Company.
 - d. Re-appointment of Mrs. Priti Lakhota (DIN:07914837) as an Independent Director of the Company.

7. The Company has executed Sale deed/ Share Transfer Agreement on February 28, 2025 for effecting disposal and transfer of entire shareholding of 18,41,750 equity shares of its subsidiary Company i.e LCC Skills Limited to Mr Siddharth Lakhotia.

M Shahnawaz & Associates

Company Secretaries

Firm Regn. No: S2015WB331500

CS Md. Shahnawaz

Proprietor

Membership No.: 21427

CP No.: 15076

Peer Review Regn No. 6376/2025

UDIN: A021427G000442971

Place: Kolkata

Date: May 26, 2025

Note: This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

‘ANNEXURE A’

To,
The Members,
L C C Infotech Limited
CIN: L72200WB1985PLC073196
P- 16, C.I.T. Road, P S Entally
Kolkata – 700 014

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

M Shahnawaz & Associates
Company Secretaries
Firm Regn. No: **S2015WB331500**
CS Md. Shahnawaz
Proprietor
Membership No.: 21427
CP No.: 15076
Peer Review Regn No. 6376/2025
UDIN: A021427G000442971
Place: Kolkata
Date: May 26, 2025

Annexure 1

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.: Nil
2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
1	Name (s) of the related party & nature of relationship	Sidharth Lakhotia,-WTD
2	Nature of contracts/arrangements/transaction	Loan & Advance received
3	Duration of the contracts/arrangements/transaction	Repayable on demand
4	Salient terms of the contracts or arrangements or transaction including the value, if any	Loan from directors/promoters repayable on demand of Rs. 2445000/-
5	Date of approval by the Board	27.05.2022
6	Amount paid as advances, if any	Nil

Place: Kolkata
Date: 26th May 2025

s/d
Kirti Lakhotia
Managing Director
DIN: 00057357

s/d
Pratik Lakhotia
WTD
DIN: 00057015

DISCLOSURE UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) AMENDMENT RULES, 2016

- i. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2024-25, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025

Name of the Director / CEO / CFO / Company Secretary / Manager	Designation	Ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year 2024-25	Percentage increase in Remuneration during 2024-25
Mrs. Kirti Lakhotia	Managing Director	1.7 times	No increase in remuneration during the 2024-25
Mr. Sidharth Lakhotia	WTD & CEO	3.33 times	No increase in remuneration during the 2024-25
Mr. Pratik Lakhotia	WTD & CFO	0.83 times	No increase in remuneration during the 2024-25
Vineet Jain	Company Secretary	0.60 times	No increase in remuneration during the 2024-25

- ii. The median remuneration of employees of the Company during the financial year was Rs.3.60 lacs
- iii. During the financial year there was no increase in the median remuneration of employee.
- iv. There were 10 permanent employees on the rolls of the Company as on 31st March 2025.
- v. Average percentage increase made in the salaries of employees other than the managerial personnel in the last financial year i.e. 2022-23 was 0% as well as there is no increase in managerial remuneration for the same financial year.
- vi. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

PARTICULARS OF EMPLOYEES PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5 (2) and 5(3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) AMENDMENT RULES, 2016

It is hereby affirmed that:

- (i) No employee was in receipt of remuneration for the year in aggregate of more than Rs. 1.02 Crores (if employed throughout the financial year);
- (ii) No employee was in receipt of remuneration for any part of the year at a rate which in aggregate was more than Rs. 8.5 lacs per month (if employed for a part of the financial year);
- (iii) 6 of employees was in receipt of remuneration in excess of that drawn by the Whole-time Director or Manager however they have not holds by himself or along with his spouse and dependent children any equity shares of the Company.

(iv) Top Ten Employees in terms of Remuneration drawn for F.Y. 2024-25

Sl. No.	Name	Designation	Remuneration	Nature of Employment	Qualification and Experience	Date of Commencement of Employment	Age	Last Employment Held	% of equity shares held	Whether relative of any Director / Manager
1	Sidharth Lakhotia	WTD & CEO	1200000/-	Permanent	MBA	15.05.1998	42	NA	5.63	YES
2	Kirti Lakhotia	MD	600000/-	Permanent	English Hons. -20 years	01.04.1999	62	NA	28.61	YES
3	G.S. Biswas	Sr. Account Officer	720000/-	Permanent	CA Final & MBA Fin	01.03.2021	39	NA	NIL	NO
4	S.K. Diwvedi	Finance In charge	696000/-	Permanent	MBA-Finance	10.08.2010	39	NA	NIL	NO
5	Asish Kumar rana	State Head	600000/-	Permanent	MBA-FIN& MARKETING	05.09.2024	36	NA	NA	NO
6	Somya Chakrawarty	Placements In charge	384000/-	Permanent	MBA-HR	22.04.2022	37	NA	Nil	NO
7	Saurav Pal	Quality Head	360000/-	Permanent	BA	15.09.2021	32	NA	Nil	NO
8	Suddhodb Bose	Area Manager	360000/-	Permanent	B.Com	16.04.2014	42	NA	NIL	NO
9	Pratik Lakhotia	WTD & CFO	300000/-	Permanent	MBA	30.01.2003	39	NA	5.92	YES
10	Vineet Jain	Company Secretary	216000/-	Permanent	CS	24.12.2021	31	NA	Nil	NO

REPORT ON CORPORATE GOVERNANCE

The Report on Corporate Governance as prescribed by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Listing Regulations”) is given below:

Company’s philosophy on Corporate Governance:

Corporate governance refers to the way in which a company is directed, administered, and controlled and concerns the relationships among various internal and external stakeholders. Corporate governance also provides the structure through which the objectives of a company are set and the means of attaining those objectives and monitoring performance are determined.

At LCC Infotech Limited, we believe good corporate governance, which results in corporate excellence by practicing and attaining maximum level of transparency, disclosures accountability and equity in all its interaction with its shareholders. Further we believe that effective corporate governance must balance individual interest with corporate goals and operate within accepted norms of proprietary, equity, fair play and sense of justice.

In terms of the Listing Regulations, the details of compliance are as follows:

1. BOARD OF DIRECTORS

Your Company’s Board consists of 6 (Six) Directors, which comprises of 3 (Three) Executive Director and 3 (Three) Independent Directors. The details of the members of the Board of Directors of the Company including outside directorships and committee positions are as follows:

Name of Directors	Category of Directors	Directorship of other Companies #		committee(s) membership held in other Public Limited Company (ies) \$	
		Unlisted	Listed	Chairman	Member
Mrs. Kirti Lakhotia* (MD)	Managing Director (Executive Director)	5	None	Nil	Nil
Mr. Sidharth Lakhotia * (CEO)	CEO & Wholetime Director (Executive Director)	5	None	Nil	Nil
Mr. Pratik Lakhotia * (CFO)	CFO & Wholetime Director (Executive Director)	4	None	Nil	Nil
Mr. Ramesh Kumar Pandey	Independent Director	Nil	None	Nil	Nil
Mrs. Priti Lakhotia	Independent Director	Nil	None	Nil	Nil
Mrs. Chanchal kedia	Independent Director	2	None	Nil	2

* Promoters of the company.

Excludes Directorship in Foreign Companies,

\$ Only Audit Committee and Stakeholders Relationship Committee have been considered.

As per declarations received from the Directors, as on 31 March 2025, none of the Directors of the Company are related to each other in terms of Section 2(77) of the Act, except Mrs. Kirti Lakhotia being mother of Mr. Sidharth Lakhotia and Mr. Pratik Lakhotia.

Each Director informs the Company on an annual basis about the Board and Board Committee positions him/her in other companies including Chairmanships, and notifies the changes that occurred therein during the term of their directorship in the Company. None of the Directors on the Board is a Member of more than 10 Committees and Chairman of more than 5 Committees across all the companies in which they are a Director.

Directors' Shareholding:

The shareholding of directors as on March 31, 2025 are as under:

Name of Directors	Category of Directors	No. of Shares held
Mrs. Kirti Lakhotia	Executive Director	3,62,21,235
Mr. Sidharth Lakhotia	Executive Director	71,30,000
Mr. Pratik Lakhotia	Executive Director	74,88,205
Mr. Ramesh kumar pandey	Independent Director	Nil
Mrs. Priti Lakhotia	Independent Director	NIL
Mrs. Chanchal kedia	Independent Director	NIL

Skills / Expertise / Competencies of the Board of Directors:

The following is the list of Skills / Expertise / Competencies identified by the Board of Directors as required by the amended SEBI (LODR) Regulations, 2015; in the context of the Company's business and that the said skills are available with the Board Members:

Skills	Description
Leadership	Setting goals and with understanding of leading change, practical Management of people, products, strategy and industry networking.
Board experience & Governance	Board having experience in working on boards of listed public company, involved in governance, leading board committees, addressing shareholder concerns
Financial	Proficiency in understanding financial reporting, making capital allocation decisions, challenging and help optimise complex financial transactions, help ensure long-term financial health of the company
Technical / Professional Skills	The company is primarily in the technology business with learning and workforce talent enhancement as main focus areas.
Behavioral skills:	With the continuous rapid changes in technology and customer behaviour, the company needs to be constantly striving for new products/services to be introduced into markets. The ability for innovation and demonstrating a culture of entrepreneurship is necessary right from the board level.
compliance management	With risks of doing in the environment increasing and the statutory compliance needs getting tighter worldwide, board needs to be proficient in directing checks & balances, internal controls, compliances and audit mechanisms.

Board Meetings held during the year:

The Meetings of the Board are conveyed by giving appropriate advance notice after seeking approval of the Chairman of the Board. The intervening gap between the two meetings was within the period prescribed under the Companies Act, 2013, including such extended period as allowed by MCA.

The details of the Board meetings held during the year 2024-2025 are as under:

Sr. No.	Date	Board Strength	No. of Directors Present
1	22.05.2024	6	6
2	28.06.2024	6	6
3	24.07.2024	6	6
4	12.08.2024	6	5
5	19.08.2024	6	6
6	14.11.2024	6	6
7	14.02.2025	6	6
8	28.02.2025	6	6
9	26.03.2025	6	6

The details of attendance of each Director at the Board meetings and the last Annual General Meeting AGM) are as follows:

Name of Director	No. of Board Meetings		Attended Last AGM
	Held	Attended	
Mrs. Kirti Lakhotia (MD)	9	9	Yes
Mr. Sidharth Lakhotia (WTD)	9	9	Yes
Mr. Pratik Lakhotia (WTD)	9	9	Yes
Mr. Ramesh kumar pandey	9	9	Yes
Mrs.Pirti Lakhotia	9	9	No
Mrs. Chanchal kedia	9	9	No

Other provisions as to Board and Committee:

To maintain good governance in company for benefits of investors and other concerned at large, Board is discharging its essential role in ensuring timely disclosure to the stock exchanges. The Directors are having expertise in their respective functional areas and bring a wide range of skills and experience to the Board. Members of the Board have complete freedom to express their views on agenda items and can discuss any matter at the meeting with the permission of the Chairman. The Board periodically reviews all the relevant information, as required in Listing Regulations. The Board provides exercises appropriate control to ensure that your Company is managed in a manner that fulfils stakeholder's objective. In addition to the quarterly meetings, the Board also meets to address specific needs and business requirement of your Company.

Code of Conduct

The Board of Directors has laid down a Code of Conduct ("the Code") for all Board members and senior management personnel of your Company. The Code is posted on your Company's website at www.lccinfotech.in. All Board members and senior management personnel have confirmed compliance with the Code. A declaration to that effect signed by the Managing Director is attached and forms part of this Report.

Committees of the Board:

In compliance with rules presently the Company has three committees i.e. Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. All the decisions pertaining to the constitution of the Committees, appointment of members, and fixing of terms of reference for committee members are taken by the Board of Directors. Details on the role and composition of these committees, including the number of meetings held during the financial year and the related attendance, are provided hereinafter.

Performance Evaluation of the Board and its Members:

The performance evaluation of individual Directors including Chairman of the Board was done in accordance with the provisions of the Companies Act, 2013 and listing regulation and SEBI guidelines note on performance evaluation and also based on the structured questionnaire. The Directors expressed their satisfaction with the evaluation process.

Familiarization Programme:

The Company familiarizes its Independent Directors with their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through a programme in compliance of Listing Regulations.

Periodic presentations are made by senior management on business and performance updates of the Company, business risk and its mitigation strategy. The Company has uploaded its Familiarization Programme for Independent Directors on the website of the Company at www.lccinfotech.in

The details of familiarization programmes imparted to Independent Directors is available on www.lccinfotech.in

Independent Directors meeting:

A meeting of the Independent Directors was held on 26.03.2025, inter alia, to discuss Company's operations, evaluation of the performance of Non- Independent Directors, the Board as a whole, evaluation of the performance of the Chairman and executive directors, taking into account the Views of the Executive and Non-Executive Directors and the evaluation of the quality, content and timelines of flow of Information between the management and the Board that is necessary for the Board to effectively and reasonably perform its duties

Declaration of Independence:

In terms of Regulation 25(8) of SEBI Listing Regulations, the Company has received declarations on the criteria of Independence as prescribed in Section 149(6) of the Companies Act, 2013, Regulation 16 (1) (b) and Regulation 25(8) of SEBI (LODR) Regulations, 2015, from all the Independent Directors of the Company as on 31st March, 2025. They have also registered themselves in the databank with the Institute of Corporate Affairs of India as an Independent Director as per Rule 6(1) of the Companies (Appointment and Qualifications of Directors) Rules, 2014.

Based on the declarations received from the Independent Directors, the Board confirms that the Independent Directors fulfil the conditions specified in Section 149 of the Companies Act, 2013 and as mentioned under Regulation 16(1)(b) of the SEBI Listing Regulations and that they are independent of the management. SEBI (LODR) Regulations, 2015 and are Independent of the Management.

LETTER OF APPOINTMENT

The Independent Directors on the Board of the Company, upon appointment, are given a formal appointment letter, inter-alia containing the term of appointment, roles, function, duties & responsibilities, code of conduct, disclosures, confidentiality, etc. The terms and conditions of the appointment of Independent Directors are available on the Company's website at

Term of Board Membership

The Board, on the recommendations of the Nomination and Remuneration Committee, considers the appointment and re-appointment of Directors.

Section 149 of the Companies Act, 2013, provides that an Independent Director can be appointed for a term of up to five consecutive years on the Board of a Company and shall be eligible for re-appointment on passing of a special resolution by the shareholders of the Company. The Independent Directors shall not retire by rotation.

As per the provisions of the Companies Act, 2013, one-third of the Board members other than Independent Directors, who are subject to retire by rotation, retire every year; and approval of shareholders is sought for the re-appointment of such retiring members, if eligible.

Mr. Shreeram Bagla, Managing Director, (DIN: 01895499) retires by rotation at the forthcoming Annual General Meeting, and being eligible, seeks re-appointment.

Information given to the Board

The Company provides the following information, inter alia, to the Board and Board-level Committees, either as part of the agenda papers in advance of the meetings or by way of presentations and discussion material during the meetings:

- Annual operating plans and budgets and any updates.
- Capital budgets and any updates.
- Quarterly results for the listed entity and its operating divisions or business segments.
- Minutes of meetings of audit committee and other committees of the board of directors.
- The information on recruitment and remuneration of senior officers just below the level of board of directors, including the appointment or removal of the Chief Financial Officer and the Company Secretary.
- Show cause, demand, prosecution notices and penalty notices, which are materially important.
- Fatal or serious accidents, dangerous occurrences, any material effluent or pollution problems.
- Any material default in financial obligations to and by the listed entity, or substantial non-payment for goods sold by the listed entity.
- Any issue, which involves possible public or product liability claims of substantial nature, including any judgment or order which, may have passed structures on the conduct of the listed entity or taken adverse view regarding another enterprise that may have negative implications on the listed entity.

- Details of any joint venture or collaboration agreement.
- Transactions that involve substantial payment towards goodwill, brand equity, or intellectual property.
- Significant labour problems and their proposed solutions. Any significant development in Human Resources/Industrial Relations front like signing of wage agreement, implementation of Voluntary Retirement Scheme etc.
- Sale of investments, subsidiaries, assets which are material in nature and not in the normal course of business.
- Quarterly details of foreign exchange exposures and the steps taken by management to limit the risks of adverse exchange rate movement, if material.
- Non-compliance of any regulatory, statutory or listing requirements and shareholders service such as non-payment of dividend, delay in share transfer etc.

Director's Remuneration

The Company has a policy for the remuneration of Directors, Key Managerial Personnel (KMPs), Senior Management Personnel (SMPs) and other employees. The remuneration of the Directors is based on the Company's size, presence, its economic and financial position, compensation paid by other companies, the qualification of the appointee(s), their experience, past performance and other relevant factors.

The Nomination and Remuneration policy is available on www.lccinfotech.in

The Executive Directors of the Company are appointed by shareholders' resolution for a period of three years. No severance fees are payable to the Executive Directors. All components of remuneration to the Executive Directors are fixed and are in line with the Company's policies.

The Non-Executive Directors are not entitled to any remuneration including sitting fee for attending meetings of the Board and its Committees as approved by the Board.

Details of the remuneration paid to the directors of the Company for the year ended 31st March 2025 is given below:

Name	Fixed Component			Performance linked Payment	Sitting Fee	Total Remuneration
	Salary Rs.	Allowances & Perquisites Rs.	Contribution to Provident Fund and other Funds Rs.	Performance linked Bonus Rs.		Rs.
Kirti Lakhotia	-	-	-	-	-	-
Sidharth Lakhotia	-	-	-	-	-	-
Pratik Lakhotia	-	-	-	-	-	-
Ramesh Kumar pandey^	-	-	-	-	-	-
Priti Lakhotia^	-	-	-	-	-	-

Chanchal kedia^	-	-	-	-	-	-
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^ No sitting fee is payable to Non-Executive Directors for attending meetings of the Board and its Committees.

Further no shares / Convertible Instruments held by Non-Executive Directors as on 31.03.2025.

Other terms of appointments are as under:

Service Contract: Contractual

Notice Period : 3 months by either party

Severance fee : Nil

Performance Evaluation Criteria for Independent Directors

The Nomination and Remuneration Committee approved an evaluation policy which provides for the evaluation of the Board, the Committees of the Board and individual directors including the Chairman of the Board. The policy provides for the evaluation to be carried out on an annual basis. The evaluation process is to focus on the functioning of the Board and its Committees, their composition, experience and competencies, attendance and other related issues with a view to initiate such action plan to improve their overall performance.

Prevention of Insider Trading

As per Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, your Company has adopted a Code of Conduct for trading in listed securities of your Company ("the Insider Code"). The Insider Code aims at preserving and preventing misuse of unpublished price sensitive information. All Directors, Designated Employees and Connected Persons of your Company are covered under the Insider Code, which provides inter alia for periodical disclosures and obtaining pre-clearances for trading in Securities of your Company by the Directors, Designated Employees and Connected Persons of your Company.

2. Audit Committee:

Composition, meetings, attendance at the Audit Committee meeting

The Audit Committee of the Board comprises three Non-Executive Independent Directors. The members of the Audit Committee are financially literate. The composition of the Audit Committee complies with the requirements of Section 177 of the Act and Regulation 18 of the Listing Regulations.

The Composition of the committee and attendance of the audit committee members at its meetings during the year are as follows:

Particulars	Designation	22.05.2024	28.06.2024	12.08.2024	14.11.2024	14.02.2025
Mr. Ramesh Kumar Pandey	Chairman	Yes	Yes	Yes	Yes	Yes
Mrs. Pirti Lakhotia	Member	Yes	Yes	Yes	Yes	Yes
Mrs. Chanchal kedia	Member	Yes	Yes	Yes	Yes	Yes

Mr. Vineet Jain, Company Secretary acts as secretary to the committee.

All the members of the committee are eminent in their respective fields and financially literate with sufficient accounting and financial management expertise.

The general powers and tasks performed by the Audit Committee, inter-alia, includes:

- (i) Appointment / Reappointment and terms there of the statutory auditors.
- (ii) Reviewing the financial reporting process of the quarterly, half-yearly and Yearly financial statements and the Auditors' Reports.
- (iii) Compliance with Accounting standards and other regulatory and legal requirements concerning financial statements.
- (iv) Overview of the company's financial reporting process and the disclosure of it's financial statements.
- (v) To review the functioning of the Whistle Blower mechanism.
- (vi) Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
- (vii) Discussion with internal auditors of any significant findings and follow up there on.
- (viii) To grant approval for related party transactions which are in the ordinary course of business and on an arms' length pricing basis and to review and approve such transactions subject to the approval of the Board.

3. Nomination and Remuneration Committee:

Composition, meetings, attendance at the Nomination and Remuneration Committee meeting

The Committee comprises of 3 non-executive independent directors namely Mr. Ramesh Kumar Pandey, Mrs. pirti Lakhotia, and Mrs. Chanchal Kedia as on March 31, 2025. Mr. Ramesh Kumar Pandey is the Chairman of the Committee.

During the year under review the committee met on 28.06.2024, 12.08.2024, 10.10.2024 and 20.02.2025 and the meetings were attended by Mr. Ramesh Kumar Pandey (Chairman of the Committee), Mrs. Pirti Lakhotia and Mr. Chanchal Kedia both being member of the committee.

4. Stakeholders Relationship Committee

Composition, meetings, attendance at the Stakeholders Relationship Committee meeting

A Stakeholder Relationship Committee has been constituted at the Board level, under the Chairmanship of a Non-Executive Independent Director. The Committee comprises of 2 (two) Non-Executive Independent Director and 1 (one) executive Director, namely, Mr. Ramesh Kumar pandey, Mrs. Priti lakhotia, and Mr. Sidharth Lakhotia as on March 31, 2025. Mr. Ramesh Kumar Pandey is the Chairman of the Committee.

The Committee met four times during the year on 09.04.2024, 02.07.2024, 04.10.2024 and 02.01.2025 which was duly attended by all the committee members.

Compliance officer: Mr. Vineet Jain act as compliance officer of the company. PH: 033-23570048
Email: Corporate@lccinfotech.co.in

Role of Committee:

- issue transfer/transmission of shares/debentures
- issue of duplicate share certificates for shares/debentures
- issue new certificates against subdivision of shares, renewal, split or consolidation of share certificates / certificates relating to other securities;
- issue and allot right shares / bonus shares pursuant to a Rights Issue / Bonus Issue made by the Company, subject to such approvals as may be required;
- delay in transfer of shares
- Review of Share dematerialization and rematerialization.
- Monitoring the expeditious redressal of Investor Grievances.
- Monitoring the performance of company's Registrar & Transfer Agent.
- Non receipt of annual report
- All other matters related to the shares.

During the year, 2 complaint was received from shareholder, and that was attended and resolved accordingly. Following are the other details during the year related with share transfer, transmission; dematerialization, rematerialisation etc. are as under:

- | | |
|---|-------|
| • Number of pending shares transfer as at 31.03.2025 | :None |
| • Number of share transfer cases received during the year | :0 |
| • Number of share transmission received during the year | :0 |
| • Number of shares dematerialized during the year | :3250 |
| • Number of shares rematerialized during the year | :0 |

5. Whistleblower Policy & Vigil Mechanism

The Company has adopted a Whistle Blower Policy, to provide a formal mechanism to the Directors and employees to report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy. The Policy provides for adequate safeguards against victimization of employees who avail of the mechanism and also provides for direct access to the Chairman of the Audit Committee. It is affirmed that no personnel of the Company has been denied access to the Chairman of the Audit Committee.

6. Related Party Transactions

All related party transactions entered into during the financial year were on an arm's length basis and in the ordinary course of the business. There were no material transactions with any related party as defined under the act and listing regulations. All related party transactions have prior approval of the Audit Committee and are reviewed by Audit Committee on Quarterly. The same is posted on your Company's website at www.lccinfotech.in

8. Management Discussion And Analysis

A separate chapter on the 'Management Discussion and Analysis' is included in this annual report, constitutes a part of this report.

9. Internal Control Systems

The Company has both external and internal audit systems in place. Auditors have access to all records and information of the Company. The Board recognizes the work of the auditors as an independent check on the information received from the management on the operations and performance of the Company. The Board and the management periodically review the findings and recommendations of the statutory and internal auditors and takes corrective actions whenever necessary.

7. Subsidiary Company

Your Company does not have any material unlisted Indian subsidiary company hence, is not required to nominate an Independent Director of the Company on the Board of any subsidiary. Your Company has only no subsidiary company.

8. Disclosures

➤ Compliance with Accounting Standards

In view of the management, all applicable accounting standards and provision of companies act 2013 are being followed for preparation of financial statements

➤ Details of non-compliance(s) by the company

SEBI has imposed penalties of Rs.60000/- on the company dated 12th November 2024 for non compliance of LODR Regulation .

➤ Management

- The management of the Company develops and implements policies, procedures and practices that attempt to translate the Company's core purpose and mission into reality. The management also identifies, measures, monitors and minimizes risk factors in the business and ensures safe, sound and efficient operation. These are internally supervised and monitored by CEO and the CFO.
- The Management Discussion and Analysis forms part of the Annual Report and are in accordance with the requirements of the Listing Regulations.
- No material transaction has been entered into by your Company with its related parties that may have a potential conflict with interests of your Company.

➤ General Body Meetings:

- The last three Annual General Meetings of the Company was held as under:

2021-22	Virtual Meeting /VC from Corporate Office 2/5A, Sarat Bose Road, Kolkata700020	29.09.2022	11.30 AM
2022-23	Virtual Meeting /VC from Corporate Office 2/5A, Sarat Bose Road, Kolkata700020	29.09.2023	11.30 AM
2023-24	Virtual Meeting /VC from Corporate Office Primarc Tower, DN 36, Sector-V, Saltlake city , Kolkata-700091	25.09.2024	11.30 AM

- No Extra Ordinary General meeting was held in last three years.
- 1 Special Resolutions was passed in last Annual general Meeting for appointment of Mrs. Priti Lakhotia- Director of the company

➤ Resolution(s) passed through Postal Ballot

No resolution was pass through postal ballot during the financial year 2024-25

There is no proposal to conduct postal ballot for any matter in the ensuing Annual Meeting.

➤ General Shareholder Information

- Virtual Annual General Meeting: Thursday, 25th September, 2025 at 11.30 A.M.
- The company has not declared any dividend during the year 2024-25. Further no dividend is proposed at the ensuing AGM.
- Book Closure date: 19th September 2025 to 25th September 2025 (both days inclusive). (both days inclusive). Listing Details: Your Company's shares are listed at:

Name of Exchange	Stock Code	ISIN
1. BSE Limited Floor 25, P. J. Towers, Dalal Street, Mumbai- 400001	532019	INE938A01021
2. National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai- 400 05	LCCINFOTEC	INE938A01021

➤ Means of communication

- The notices and official press releases, are posted on our website, at <https://www.lccinfotech.in>. The quarterly/annual results are generally published in at least one English language national daily newspaper circulating in the whole or substantially the whole of India (Financial Express) and in one regional daily newspaper circulating in West Bengal (Arthik Lipi).
- Quarterly and annual financial statements, standalone and consolidated, along with segmental information, are also posted on our website, at <https://www.lccinfotech.in>
- The proceedings of the AGM are available on our website, at <https://www.lccinfotech.in>
- The shareholders can also access the details of annual reports, Board and committee details, , financial information, shareholding patterns, details of unclaimed dividends and shares transferred / liable to transfer to IEPF, etc. on the Company's website.
- Other information, such as stock exchange disclosures, is regularly updated on the Company's website. The shareholders can also visit www.bseindia.com where the investors can view statutory filings of the Company with the BSE.

➤ Stock Price Data

(Amount in Rupee)

Month	NSE*		BSE*	
	High	Low	High	Low
April 2024	2.30	1.80	2.37	1.84

May 2024	2.80	1.80	2.99	1.86
June 2024	3.89	2.80	3.93	2.93
July 2024	5.88	3.96	5.95	4.00
August 2024	8.87	5.99	8.89	6.06
September 2024	8.94	7.04	9.00	7.10
October 2024	11.40	7.41	11.75	7.60
November 2024	11.54	9.65	11.60	9.98
December 2024	11.65	8.40	11.68	8.38
January 2025	10.25	7.81	10.16	7.80
February 2025	9.39	6.03	9.38	6.02
March 2025	7.19	5.38	7.32	5.50

➤ Registrar and Share Transfer Agent

M/s S. K. Infosolution Pvt. Ltd. having office at D/42, Katju Nagar (Near South City Mall), Ground Floor Katju Nagar Bazar, Jadavpur Kolkata -700032 Phone: 033-24120027 & 033-24120029, e-mail- **skcdilip@gmail.com** is the Registrar & Share Transfer Agent (Both Physical and Depository). The equity share capital of the company being in compulsory demat form are transferable through the depository system for which the company has established connectivity through RTA.

➤ Share Transfer System

Share transfers are processed and share certificates duly endorsed are delivered within a period of seven days from the date of receipt, subject to documents being valid and complete in all respects. The power has been delegated to the Board for approving transfer, transmission, etc. of the Company's securities. A summary of transfer/transmission of securities of the Company so approved by board is placed at every Board meeting / Stakeholders' Relationship Committee. The Company obtains from a Company Secretary in Practice half-yearly certificate of compliance with the share transfer formalities as required under regulation 40 (9) of SEBI (LODR) Regulations 2015 and files a copy of the said certificate with Stock Exchanges

➤ Distribution of Shareholding as on March 31, 2025

Distribution of shareholders	Numbers of shareholders	% of Shareholders	Number of shares	% of shareholding
UPTO to 2500	41215	91.82	15692089	12.40
2501 to 5000	1893	4.22	7587883	5.99
5001 to 10000	958	2.13	7520263	5.94
10001 to 15000	255	0.57	3285103	2.60
15001 to 20000	152	0.34	2775234	2.19

20001 to 25000	107	0.24	2506621	1.98
25001 to 50000	160	0.36	5870136	4.64
50001 to 250000	126	0.28	13066566	10.32
250001 to 500000	12	0.03	4010072	3.17
500001 to above	11	0.02	64279383	50.78
	44889	100.00	126593350	100.00

➤ Category of Shareholding as On 31.03.2025

(A)	Promoter Group				
	DIR. RELV.	4	0.01	58033582	45.84
	PROM. COM.	0	0.00	0	0.00
	Sub-total (A)	4	0.01	58033582	45.84
(B)	Non-Promoters				
(a)	Mutual Funds	1	0.00	2500	0.00
(b)	Banks	1	0.00	1000	0.00
(c)	NBFCs	1	0.00	56300	0.04
(d)	Foreign Institutional	0			
(e)	Resident Individuals	44473	99.07	60356090	47.68
(f)	Non Resident	130	0.29	1199647	0.95
(g)	Bodies Corporate	279	0.62	6944231	5.49
	Sub-total (B)	44885	99.99	68559768	54.16
	Total (A)+(B)	44889	100.00	126593350	100.00

➤ Holding Pattern as on 31.03.2025

Sl No.		No. of Shares	Percentage of Shares	No. of Holders	Percentage of Shareholders
1	NSDL	81695188	64.53	11662	25.98
2	CDSL	43087556	34.04	31859	70.97
3	PHYSICAL	1810606	1.43	1368	3.05
	TOTAL	12,65,93,350	100.00	44889	100

Dematerialization of shares and liquidity:

As on 31st March, 2025 98.57 % of the Company's Share Capital representing 124782744 Shares were in dematerialised form and the balance 1.43 % of the Company's Share Capital representing 1810606 Shares were in Physical Form. It needs to be said that the entire Promoters shareholding of 45.84% is in dematerialized form.

Insider Trading Regulation:

The Company has adopted a code of internal procedure for prevention of any unauthorised trading in the shares of the Company by insiders, as required under SEBI (Prohibition of Insider Trading) Regulations, 2015. The Company Secretary is the Compliance Officer for this purpose.

➤ Address for Correspondence:

Registered Office, LCC Infotech Limited P-16, C.I.T. Road Kolkata – 700 014 Phone:033-2277906	Corporate Office LCC Infotech Limited 2/5A, Sarat Bose, Road Kolkata – 700 020 Phone:033-40033636/37
Any Query on Annual REPORT LCC Infotech Limited Secretarial Department 2/5A, Sarat Bose Road Kolkata – 700 020 Phone:033-35112935 Email: corporate@lccinfotech.co.in	Investor CORRESPONDENCE RTA (For both Physical & Demat) M/s S. K. Infosolution Pvt. Ltd. D/42,Katju Nagar (Near South City Mall),Ground Floor Katju Nagar Bazar,Jadavpur Kolkata -700032 Phone: 033-24120027 & 033-24120029, e-mail- skcdilip@gmail.com
Compliance officer Vineet Jain 2/5A, Sarat Bose Road, Kolkata-700020, “Sukhsagar Building” 2nd Floor, Ph: 033-35112935	

➤ A certificate from Auditors on corporate Governance.

A certificate from the Statutory Auditors confirming compliance with the conditions of Corporate Governance as stipulated in the Listing Regulations forms part of this Annual Report.

➤ A certificate from Company Secretary in Practice on Non-Disqualification of Directors

A certificate from a Company Secretary in Practice that none of the directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Board / Ministry of Corporate Affairs or any such statutory authority forms part of this Annual Report.

➤ Adoption of Mandatory and Non-mandatory requirements

The Company has complied with all mandatory requirements of Listing regulations. The Company has adopted following non-mandatory requirements of listing regulation:

- Reporting of Internal Auditor-The Internal Auditor directly reports to the Audit Committee
- The statutory financial statements of your Company are unqualified.

➤ CEO and CFO Certification

- The CEO and the CFO of the Company give annual certification pursuant to SEBI (LODR) Regulations 2015 and the same forms part of this report.

Other Disclosures

- a. All transactions entered into, during the Financial Year, with related parties as defined under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, were in the ordinary course of business and on arm's length basis. There were no materially significant Related Party Transactions made by the Company with its Promoters, Directors or their relatives, or the management etc. that may have potential conflict with the interests of the Company at large.

Transactions with related parties are disclosed in Note under 'Notes annexed to and forming part of the Financial Statements' in the Annual Report.

The policy on related party transactions has been uploaded in the Company's website www.lccinfotech.in

- b. During the last three years, there were no strictures or penalties imposed by either SEBI for Non-Compliance of any matter related to the Capital Markets.
- c. There are no pecuniary relationships or transactions with Non-Executive Independent Directors other than those disclosed in this report.
- d. The Company has not raised fund through Preferential Allotment or Qualified Institutional Placement.
- e. No Credit Rating has been obtained by the Company as no fund has been mobilized through debt instruments or any fixed deposits.
- f. There was no instances where the Board had not accepted any recommendation of any Committee of the Board during the year under review.
- g. Total fees of Rs. 50000/- is paid by the Company to the Statutory Auditor for all their services.

Certificate on Compliance with Code of Conduct

I hereby confirm that the Company has obtained from all the members of the Board and Senior Management Personnel, affirmation that they have complied with the Code of Conduct of the Company for the financial year 2024-25

Mr. Sidharth Lakhotia
WTD & CEO
Din: 00057511
Kolkata, 26th May 2025

CEO/CFO Certification

To
The Board of Directors,
LCC Infotech Limited

We certify that :

1. We have reviewed financial statements and the cash flow statement of LCC Infotech Limited for the year ended 31st March, 2025 and to the best of our knowledge and belief:

- (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- (ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.

3. We accept responsibility for establishing and maintaining Internal Controls for Financial Reporting and we have evaluated the effectiveness of the Internal Control Systems of the Company pertaining to Financial Reporting of the Company. Deficiencies in the design or operation of such Internal Controls, if any, of which we are aware have been disclosed to the Auditors and the Audit Committee and steps have been taken to rectify those deficiencies.

4. We have indicated to the Auditors and the Audit Committee:

- There have not been any significant changes in Internal Control over Financial Reporting during the Financial Year ended 31st March, 2025.

- The Company has adopted IND Accounting Standards for preparation of accounts during the Financial Year 2024-25; and that the same have been disclosed in the notes to the Financial Statements; and

- There are no instances of fraud and the involvement therein of the Management or an employee having a significant role in the Company's Internal Control System over Financial Reporting during the Financial Year ended 31st March 2025.

5. We further confirm that:

- in the preparation of the Annual Accounts the applicable Accounting Standards have been followed and no material departures have been made therefrom;
- we have selected such Accounting Policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year and of the profit and loss of the Company for that period;

- we have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- we have prepared the Annual Accounts on a 'going concern' basis.
- we have laid down Internal Financial Controls to be followed by the Company and that such Internal Financial Controls are adequate and are operating effectively;
- we have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and are operating effectively.
- the Internal Financial Controls adopted by the Company for ensuring the orderly and efficient conduct of the business including adherence to Company's policies, safeguarding of its assets, preventing and detecting of fraud and errors, accuracy and completeness of the accounting records and truly preparation of reliable financial data are adequate and operating effectively.

Place: Kolkata
Date: 26th May 2025

Shidharth Lakhotia
Director & CEO
DIN-00057511

Pratik Lakhotia
Director & CFO
DIN-00057015

AUDITORS' CERTIFICATE ON CORPORATE GOVERNANCE

The Members,
LCC Infotech Limited

We have examined the compliance of conditions of Corporate Governance procedures implemented by LCC Infotech Limited, for the year ended 31.03.2025 Regulations 17 to 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) for the period from April 1, 2024 to March 31, 2025. .

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanation given to us and the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Chapter IV of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations").

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For Budhia & Co.
Chartered Accountant
Manoj Kumar Budhia
Proprietor
FRN: 320163E
Membership Number: 055197
Peer Review Certificate No- 016874
Date: 26th May 2025
UDIN: 25055197BMULEW6729
Place: Kolkata

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
***(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015)***

To,
The Members
LCC Infotech Limited
CIN: L72200WB1985PLC073196
P- 16, C.I.T. ROAD P S ENTALLY
Kolkata 700014

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s LCC Infotech Limited having CIN L72200WB1985PLC073196 and having registered office at P-16, C.I.T.Road, Kolkata-700014 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2024 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority:

Sr. No.	Name of Director	DIN	Date of appointment in Company*
1.	Mr. Sidharth Lakhotia	00057511	15/05/1998
2.	Mrs.Kirti Lakhotia	00057357	01/04/1999
3.	Mr. Pratik Lakhotia	00057015	30/01/2003
4.	Mr. Ramesh kumar Pandey	10701968	13/08/2024
5.	Mrs. Priti Lakhotia	07914837	25/09/2024
6.	Mrs. Chanchal Kedia	03473849	12/08/2024

*the date of appointment is as per the MCA Portal.

Ensuring the eligibility of the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

M Shahnawaz & Associates

Company Secretaries

Firm Regd. No- S2015WB331500

CS Md. Shahnawaz

(Proprietor)

Membership No- 21427

CP. No.15076

Peer Review Regn No 6376/2025

UDIN: A021427G000443420

Kolkata, May 26, 2025

**Independent Auditor's Report
To the Members of LCC Infotech Limited**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of **LCC Infotech Limited** ("the Company"), which comprise the Balance sheet as at March 31 2025, the Standalone Statement of Profit and Loss (including Other Comprehensive Income), the Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flow Statement for the year then ended, and notes to Standalone Financial Statements including a summary of Material Accounting Policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31 2025, and its loss, other comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibility for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matter described below to be the key audit matter to be communicated in our report.

Key Audit Matter	Auditor's Response
Assessment and recoverability of Trade Receivables. The Company have trade receivables of Rs. 416.81 Lakhs as on 31 st March 2025 out of which Rs.199.59 Lakhs are government and other debtors which are outstanding for more than 3 years. The assessment of its recoverability is a key audit matter in the audit due to its size and time it will take.	We have assessed the Company's internal process to recognize the revenue and review mechanism of trade receivables. Our audit approach consisted testing of the design and operating effectiveness of internal controls and procedures as follows: <ul style="list-style-type: none">• Evaluated the process of invoicing, verification, and reconciliation with customers.• Obtained the list of project wise outstanding

details and its review mechanism by the management.

- Discussed the Company's practice on impairment of trade receivables.
- Tested the accuracy of aging of trade receivables at the year-end on sample basis.
- Performed analytical procedures and test of details for reasonableness, recoverability and other related material items.

Information Other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including annexure to the Board's Report & other Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. The Other information is expected to be made available to us after the date of auditor's report.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the State of Affairs, Profit and other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with (Indian Accounting Standards) Rules, 2015, as amended. 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 of the appropriate accounting software for ensuring compliance with applicable laws and regulations including those related to retention of audit logs; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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.

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

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

Our objectives are to obtain reasonable assurance about whether the Standalone 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 our 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 Standalone Financial Statements.

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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, 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 our 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 Companies Act 2013, we are also responsible for expressing our 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 management.
- 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We 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 our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements for the financial year ended March 31 2025, and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our 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

1. 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 Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - (c) The Standalone Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time;
 - (e) On the basis of the written representations received from the directors as on March 31 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company with reference to these Standalone Financial Statements and the operating effectiveness of such controls, refer to our separate Report in “Annexure B” to this report;
 - (g) In our opinion and to the best of our information and according to the explanation given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 of the Act.
 - (h) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (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 entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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 entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, 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; and

(c) Based on our audit procedures that are considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under paragraph 2(h) (iv)(a) &(b) above, contain any material mis-statement.

- (v) The Company has not declared any dividend in last year which has been paid in current year. Further, no dividend has been declared in current year. Accordingly, the provision of section 123 of the Act is not applicable to the company.
- (vi) With respect to Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 the Company has used accounting software for maintaining its books of account which did not had a feature of recording audit trail (edit log) facility (refer Note 38 to the financial statements). The Company is in process of upgrading the accounting software which will have a feature of recording audit trail (edit log) facility. The Company is in the process of establishing necessary controls and documentations regarding audit trail in respect of upgraded version of the accounting software.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention, the has not been preserved by the Company as per the statutory requirement of record retention as the feature of edit log was not there for the year ended March 31, 2024.

For Budhia & Co.

Chartered Accountant

Manoj Kumar Budhia

Proprietor

FRN: 320163E

Membership Number: 055197

Peer Review Certificate No- 016874

Date: 26th May 2025

UDIN: 25055197BMULEV5913

Place: Kolkata

Annexure – A to the Independent Auditors’ Report

The Annexure referred to in our Independent Auditors’ Report to the members of the Company on the financial statements for the year ended 31 March 2025, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has not capitalized any intangible assets in the books of the Company and accordingly, the requirement to report on clause 3(i)(a)(B) of the Order is not applicable to the Company.

- (b) Property, Plant and Equipment have been physically verified by the management during the year and no material discrepancies were identified on such verification.

- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.

The Company has not revalued its Property, Plant and Equipment or intangible assets during the year ended March 31, 2025.

- (d) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

- (ii) (a) The Company’s business does not require maintenance of inventories and, accordingly, the requirement to report on clause 3(ii)(a) of the Order is not applicable to the Company.

- (b) The Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

- (iii) (a) During the year the Company has not provided loans, advances in the nature of loans, stood guarantee or provided security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(a) of the Order is not applicable to the Company.

- (b) During the year the Company has not made investments, provided guarantees, provided security and granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(b) of the Order is not applicable to the Company.

- (c) The Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(c) of the Order is not applicable to the Company.

- (d) The Company has not granted loans or advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(d) of the Order is not applicable to the Company.

- (e) There were no loans or advance in the nature of loan granted to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(e) of the Order is not applicable to the Company.

- (f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.
- (iv) Loans, investments, guarantees and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable have been complied with by the Company.
- (v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable and hence not commented upon.
- (vi) The Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products/services of the Company.
- (vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, wealth-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
- (b) There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.
- (viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company
- (ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (c) Term loans were applied for the purpose for which the loans were obtained
- (d) On an overall examination of the financial statements of the Company, the Company has not used funds raised on short-term basis for long-term purposes.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.
- (x) (a) According to the information and explanations provided to us, the Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments). Accordingly, the requirement to report on clause 3(x)(a) of the Order is not applicable and hence not commented upon.

- (b) According to the information and explanations provided to us, the Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year. Accordingly, the requirement to report on clause 3(x)(b) of the Order is not applicable and hence not commented upon.
- (xi) (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.
- (b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor or secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- (xii) In our opinion, the Company is not a nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirements to report on clause 3(xii)(a) (b) and (c) of the Order are not applicable to the Company and hence not commented upon.
- (xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the notes to the financial statements for the year, as required by applicable accounting standards.
- (xiv)(a) The Company has an internal audit system commensurate with the size and nature of its business.
- (b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with the directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.
- (xvi)(a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.
- (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- (c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.
- (d) There are no other Companies part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.
- (xvii) The Company has incurred cash losses in the current year amounting to Rs. 112.96 Lakhs. In the immediately preceding financial year, the Company has incurred cash losses amounting to Rs. 50.36 lakhs.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

- (xix) On the basis of the financial ratios disclosed in note 33 statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we 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) (a) The provisions of Section 135 to the Companies Act, 2013 in relation to Corporate Social Responsibility is not applicable to the Company. Accordingly, the requirement to report on clause 3(xx)(a) of the Order is not applicable to the Company.
- (b) The provisions of Section 135 to the Companies Act, 2013 in relation to Corporate Social Responsibility is not applicable to the Company. Accordingly, the requirement to report on clause 3(xx)(b) of the Order is not applicable to the Company.

For Budhia & Co.
Chartered Accountant

Manoj Kumar Budhia
Proprietor
FRN: 320163E
Membership Number: 055197
Peer Review Certificate No- 016874
Date: 26th May 2025
UDIN: 25055197BMULEV5913
Place: Kolkata

Annexure – B to the Independent Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **LCC Infotech Limited** ("the Company") as of 31 March 2025 in conjunction with our audit of the 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 on 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

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our 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 deemed to be 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 we 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.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 our 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 2025, 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 Accountant

Manoj Kumar Budhia
Proprietor
FRN: 320163E
Membership Number: 055197
Peer Review Certificate No- 016874
Date: 26th May 2025
UDIN: 25055197BMULEV5913
Place: Kolkata

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

Balance Sheet as at March 31, 2025

Rs. in lacs

Particulars	Note No.	As at March 31, 2024	As at March 31, 2024
Assets			
Non-current assets			
(a) Property, plant and equipment	3	34.39	38.27
(b) Financial assets			
(i) Investments	4	-	236.58
(ii) Loan	5	33.64	35.80
(iii) Other financial assets	6	8.94	43.99
		76.97	354.64
Current assets			
(a) Inventories	7	-	-
(b) Financial assets			
(i) Trade receivables	8	416.81	397.95
(ii) Cash and cash equivalents	9	0.73	2.96
(c) Other current assets	10	18.79	32.72
		436.33	433.63
TOTAL ASSETS		513.30	788.27
Equity and Liabilities			
Equity			
(a) Equity share capital	11	2,531.87	2,531.87
(b) Other equity	12	(2,464.81)	(2,248.97)
Total equity		67.06	282.90
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	13	16.37	22.13
		16.37	22.13
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	14	194.70	270.77
(ii) Trade Payables			
(a) Total outstanding dues of micro enterprises and small enterprises		-	-
(b) Total outstanding dues of creditor other than micro enterprises and small enterprises	15	102.47	91.20
(iii) Other Financial Liabilities	16	130.83	120.79
(b) Other Current Liabilities	17	1.87	0.48
		429.87	483.24
Total liabilities		446.24	505.37
Total Equity and Liabilities		513.30	788.27

Material Accounting Policies

2.2

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

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

For Budhia & Co
Chartered Accountants
Firm Registration Number: 320163E

Manoj Kumar Budhia
Proprietor
Membership Number: 055197

Kriti Lakhotia
Managing Director
DIN : 00057357

Pratik Lakhotia
Chief Financial Officer
DIN : 00057015

Place : Kolkata
Date : 26th May 2025

Vineet Jain
Company Secretary
ICSI Membership No. A51418

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

Statement of Profit and Loss for the year ended March 31, 2025

		Rs. in lacs		
	Particulars	Notes	Year ended March 31, 2025	Year ended March 31, 2024
	Income			
I.	Revenue from operations	18	35.89	176.32
II.	Other income	19	16.41	121.80
III.	Total income (I+II)		52.30	298.12
	Expenses			
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	0.00	10.75
	Employee benefits expense	21	53.32	19.44
	Finance costs	22	2.37	2.85
	Depreciation and amortisation expense	3	1.03	4.32
	Other expenses	23	109.57	315.44
IV.	Total expense		166.29	352.80
V.	Profit/(loss) before exceptional items and Tax (III - IV)		(113.99)	(54.68)
VI	Exceptional Items (Refer note. 35)	24	101.85	5,277.76
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)		(215.84)	(5,332.44)
VIII.	Tax expense			
	(a) Current tax		-	-
	(b) Deferred tax		-	-
IX	Profit/(loss) for the year (VII -VIII)		(215.84)	(5,332.44)
X	Other comprehensive income/(loss) for the year			
	(i) Items that will be not reclassified subsequently to profit or loss		-	-
	(ii) Items that will be reclassified subsequently to profit or loss		-	-
	Other Comprehensive Income/ (Loss) for the year (i + ii)		-	-
XI.	Total Comprehensive Income/(loss) for the year (IX+X)		(215.84)	(5,332.44)
	Earnings per share before Exceptional Items - Basic and diluted (Nominal value Rs. 2 per share)		(0.09)	(0.04)
	Earnings per share after Exceptional Items - Basic and diluted (Nominal value Rs. 2 per share)	25	(0.17)	(4.21)

Material Accounting Policies

2.2

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

For Budhia & Co

Chartered Accountants

Firm Registration Number: 320163E

Manoj Kumar Budhia

Proprietor

Membership Number: 055197

Place : Kolkata

Date : 26th May 2025

For and on behalf of the Board of Directors

LCC Infotech Limited

Kriti Lakhota

Managing Director

DIN : 00057357

Pratik Lakhota

Chief Financial Officer

DIN : 00057015

Vineet Jain

Company Secretary

ICSI Membership No. A51418

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

Cash Flow Statement for the year ended March 31, 2025

Rs. in lacs

Particulars	Note	Year ended March 31, 2025	Year ended March 31, 2024
A. Operating Activities			
Profit/ (Loss) before tax		(215.84)	(5,332.44)
Adjustments to reconcile profit/(loss) before tax to net cash flows:			
Loss on Sale of Subsidiary		101.85	-
Exceptional Items		-	5,277.76
Depreciation and amortisation expense	3	1.03	4.32
Finance costs		2.37	2.85
Operating cash flows before working capital changes		(110.59)	(47.51)
Movements in working capital :			
Decrease / (Increase) in Trade receivables		(18.86)	(149.19)
Decrease / (Increase) in Inventories		-	10.75
Decrease / (Increase) in Other financial assets		48.98	88.49
Increase / (Decrease) in trade payables		11.27	(11.34)
Increase / (Decrease) in Other Current Liabilities		11.43	(9.06)
Increase / (Decrease) in provisions		-	98.48
Increase / (Decrease) in Loans & Advances		2.16	4.84
Cash generated from / (used) in operations		(55.61)	(14.54)
Income tax paid (net of refund)		-	-
Net cash generated from / (used in) operating activities	a	(55.61)	(14.54)
B. Investing Activities			
Proceeds from sale of Property, Plant & Equipments		2.85	138.55
(Increase)/Decrease in Investments		52.40	(50.00)
Proceeds from Sale of Subsidiary		82.33	-
Investment in fixed bank deposits		-	6.00
Proceeds from fixed bank deposits		-	(6.00)
Net cash generated from / (used in) investing activities	b	137.58	88.55
C. Financing Activities			
Repayment of borrowings		(81.83)	(113.02)
Interest paid		(2.37)	(2.85)
Net cash generated from / (used in) financing activities	c	(84.20)	(115.87)
Net Increase / (decrease) in cash and cash equivalents	a+b+c	(2.23)	(41.86)
Cash and Cash Equivalents at the beginning of the year		2.96	44.82
Cash and Cash Equivalents at the end of the year (refer note 9)		0.73	2.96

Explanation:

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS – 7 "Statement of Cash Flows"
- Components of Cash & Cash Equivalents (Refer Note 9):

Balances with banks :

In Current Accounts

0.73

2.95

Cash on Hand

-

0.01

Total

0.73

2.96

Material Accounting Policies

2.2

The accompanying notes are an integral part of the financial statements

In terms of our report attached on the even date

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

For Budhia & Co

Chartered Accountants

Firm Registration Number: 320163E

Kriti Lakhotia
Managing Director

Pratik Lakhotia
Chief Financial Officer

Manoj Kumar Budhia

Proprietor
Membership Number: 055197

DIN : 00057357

DIN : 00057015

Place : Kolkata
Date : 26th May 2025

Vineet Jain
Company Secretary
ICSI Membership No. A51418

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

Statement of changes in equity for the year ended March 31, 2025

A) Equity share capital (refer note 11)

1) Current reporting Year Rs. in lacs

Balance as at April 1, 2024	Change in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2024	Change in equity share capital during the current year	Balance as at March 31, 2025
2,531.87	-	2,531.87	-	2,531.87

2) Previous reporting Year Rs. in lacs

Balance as at April 1, 2023	Change in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2023	Change in equity share capital during the current year	Balance as at March 31, 2024
2,531.87	-	2,531.87	-	2,531.87

B) Other equity (refer note 12)

1) Current reporting Year Rs. in lacs

	Reserves and Surplus			Total
	Securities Premium	General Reserve	Retained earnings (including Other Comprehensive Income)	
Balance as at April 1, 2024	4,005.95	0.70	(6,255.62)	(2,248.97)
Profit/(Loss) for the year	-	-	(215.84)	(215.84)
Other comprehensive income/ (loss) for the year	-	-	-	-
Balance as at March 31, 2025	4,005.95	0.70	(6,471.46)	(2,464.81)

2) Previous reporting Year Rs. in lacs

	Reserves and Surplus			Total
	Securities Premium	General Reserve	Retained earnings (including Other Comprehensive Income)	
Balance as at April 1, 2023	4,005.95	0.70	(923.18)	3,083.47
Profit/(Loss) for the year	-	-	(5,332.44)	(5,332.44)
Other comprehensive income/ (loss) for the year	-	-	-	-
Balance as at March 31, 2024	4,005.95	0.70	(6,255.62)	(2,248.97)

Material Accounting Policies

2.2

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

For Budhia & Co

Chartered Accountants

Firm Registration Number: 320163E

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

Manoj Kumar Budhia

Proprietor

Membership Number: 055197

Place : Kolkata

Date : May 26, 2025

Kriti Lakhotia

Managing Director

DIN : 00057357

Vineet Jain

Company Secretary

ICSI Membership No. A51418

Pratik Lakhotia

Chief Financial Officer

DIN : 00057015

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

Notes to financial statements as at and for the year ended March 31, 2025

3 A. Property, plant and equipment (PPE), Right of use assets and Capital work in progress

Rs. in lacs

	Property, plant and equipment					Total
	Building	Furniture and fixtures	Office equipments	Plant and machinery	Vehicles	
Cost						
As at April 01, 2023	300.49	311.93	815.26	16.11	47.94	1,491.73
Additions		-	0.23			0.23
Disposals/Transfer	243.09	311.69	813.78	15.30	40.56	1,424.42
As at March 31, 2024	57.40	0.24	1.71	0.81	7.38	67.54
Additions	-	-	-	-	-	-
Disposals/Transfer	-	0.15	0.70	0.81	1.19	2.85
As at March 31, 2025	57.40	0.09	1.01	-0.00	6.19	64.69
Depreciation						
As at April 01, 2023	122.80	311.74	814.41	15.30	46.34	1,310.59
Charge for the year	3.62	0.02	0.27	-	0.41	4.32
Disposals/Transfer	104.31	311.69	813.78	15.30	40.56	1,285.64
As at March 31, 2024	22.11	0.07	0.90	-	6.19	29.27
Charge for the year	0.90	0.02	0.11	-	-	1.03
Disposals/Transfer	-	-	-	-	-	-
As at March 31, 2025	23.01	0.09	1.01	-	6.19	30.30
Net book value						
As at March 31, 2024	35.29	0.17	0.81	0.81	1.19	38.27
As at March 31, 2025	34.39	0.00	0.00	-0.00	-	34.39

Note:

- 1) The Company has not revalued the Property, Plant and Equipments during current and immediately preceding financial year.
- 2) The Company confirms that the title deed of the immovable properties are held in the name of the company.

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

4: Investments		Rs. In Lacs
Name of the Company	As at March 31, 2025	As at March 31, 2024
Investments at Amortised Cost		
Unquoted Equity Shares (fully paid up)		
- In Subsidiary Companies		
eLcc Info. Com Limited [NIL equity shares (March 31, 2024: 18,41,750) of Rs. 10 each]	-	184.18
Unquoted Equity Shares (fully paid up)		
- In other companies		
Advertiser's Advertising Agency Limited [2,400 equity shares (March 31, 2024 : 2,400) of Rs. 10 each]	-	-
Investments (Valued at Fair Value through Profit & Loss Account)		
Unquoted mutual funds		
SBI Large & Midcap Fund - Growth [NIL (March 31, 2024 : 1502.763 units)]	-	7.60
SBI Contra Fund - Growth [NIL (March 31, 2024 : 2357.697 units)]	-	7.89
Quant Active Fund-Regular Plan-Growth [NIL (March 31, 2024 : 1285.465 units)]	-	7.94
ICICI Prudential Focused Equity Fund-Growth [NIL (March 31, 2024 : 11056.115 units)]	-	8.24
Kotak Emerging Equity Fund - Growth [NIL (March 31, 2024 : 7549.375 units)]	-	7.73
HDFC Flexi Cap Fund - Growth [NIL (March 31, 2024 : 497.045 units)]	-	7.98
HDFC Small Cap Fund - Growth [NIL (March 31, 2024 : 4271.085 units)]	-	5.02
	-	236.58
Aggregate book value of quoted investment	-	-
Aggregate book value of unquoted investment	-	236.58
Aggregate amount of impairment in value of investment	-	-
Total Investments	-	236.58
Note:		
1) All investments are within India only. No investments have been made outside India		
2) Information about the fair value measurement and Company's exposure to credit and market risks is included in Note no. 29, 30 and 31 respectively.		

LCC Infotech Limited
P-16, CIT Road, Kolkata-14
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5: Loans (Unsecured considered good, unless otherwise stated) (At Amortised Cost) **Rs. In Lacs**

	Non-current	
	As at March 31, 2025	As at March 31, 2024
Loans to Others	33.64	35.80
	33.64	35.80

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	% of the total Loans and Advances in the nature of loans
Loans to Others	33.64	100%

**6: Other financial asset (Unsecured considered good, unless otherwise stated)
(At Amortised Cost)** **Rs. In Lacs**

	Non-current	
	As at March 31, 2025	As at March 31, 2024
Security deposits	0.96	0.98
Bank deposits with original maturity greater than 12 months	6.00	35.70
Staff Advance	-	1.55
Other Receivables	1.98	5.76
	8.94	43.99

7 : Inventories **Rs. In Lacs**

	As at March 31, 2025	As at March 31, 2024
(Valued at lower of cost and net realisable value)		
Others (Study Material)	-	-
Total	-	-

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

8 : Trade Receivables

Rs. In Lacs

Particulars	As at March 31, 2025	As at March 31, 2024
At amortised cost		
Trade Receivable considered good - Secured	-	-
Trade Receivable considered good - Unsecured	416.81	397.95
Trade Receivable credit impaired - Unsecured	-	-
	416.81	397.95
Less :Trade Receivables - credit impaired	-	-
Total Trade receivables	416.81	397.95
Receivable from related parties	-	-
Others	416.81	397.95
Total Trade receivables	416.81	397.95

Receivables are secured to the extent of Security Deposits taken from customers.

Trade Receivable Ageing Schedule as on March 31, 2025

Rs. In Lacs

Particular	Outstanding periods from due date of transaction					
	Less than 6 months	6 months -1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed						
(i) Considered good*	-	29.64	159.80	27.78	199.59	416.81
(ii) Credit impaired	-	-	-	-	-	-
	-	29.64	159.80	27.78	199.59	416.81
Less: Credit Impaired	-	-	-	-	-	-
Total Undisputed (A)	-	29.64	159.80	27.78	199.59	416.81
Disputed						
(i) Considered good	-	-	-	-	-	-
(ii) Credit impaired	-	-	-	-	-	-
	-	-	-	-	-	-
Less: Credit Impaired	-	-	-	-	-	-
Total Disputed (B)	-	-	-	-	-	-
Total Trade Receivable (A+B)	-	29.64	159.80	27.78	199.59	416.81

* Management is confident of recovering the entire balance

Trade Receivable Ageing Schedule as on March 31, 2024

Rs. In Lacs

Particular	Outstanding periods from due date of transaction					
	Less than 6 months	6 months -1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed						
(i) Considered good	-	160.02	34.54	-	203.39	397.95
(ii) Credit impaired	-	-	-	-	-	-
	-	160.02	34.54	-	203.39	397.95
Less: Credit Impaired	-	-	-	-	-	-
Total Undisputed (A)	-	160.02	34.54	-	203.39	397.95
Disputed						
(i) Considered good	-	-	-	-	-	-
(ii) Credit impaired	-	-	-	-	-	-
	-	-	-	-	-	-
Less: Credit Impaired	-	-	-	-	-	-
Total Disputed (B)	-	-	-	-	-	-
Total Trade Receivable (A+B)	-	160.02	34.54	-	203.39	397.95

- i. No trade or other receivable are due from directors or other officers of the company either severally or jointly with any other person.
- ii. Trade receivables are non-interest bearing.
- iii. There are no unbilled receivables as on each reporting date, hence the same is not disclosed in the ageing schedules.

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

9 : Cash and cash equivalent

Rs. In Lacs

	As at March 31, 2025	As at March 31, 2024
Balances with banks :		
On current accounts	0.73	2.95
Cash on hand	-	0.01
	0.73	2.96

For the purpose of the statement of cash flows, cash and cash equivalents comprise the following:

Rs. In Lacs

	As at March 31, 2025	As at March 31, 2024
<i>Balances with banks :</i>		
On current accounts	0.73	2.95
Cash on hand	-	0.01
	0.73	2.96

Rs. In Lacs

Break up of financial assets carried at amortised cost	As at March 31, 2025	As at March 31, 2024
Investments (Note 4)	-	236.58
Loan (Note 5)	33.64	35.80
Other financial assets (Note 6)	8.94	43.99
Trade receivables (Note 8)	416.81	397.95
Cash and cash equivalents (Note 9)	0.73	2.96
Total financial assets carried at amortised cost	460.12	717.28

10: Other Current assets

Rs. In Lacs

	As at March 31, 2025	As at March 31, 2024
Unsecured considered good, unless otherwise stated		
Balance with government authorities	18.79	32.72
	18.79	32.72

LCC Infotech Limited
P-16, CIT Road, Kolkata-14
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11 : Share Capital

Particulars	Rs. In Lacs	
	As at March 31,2025	As at March 31,2024
Authorized capital 25,50,00,000 (March 31, 2021: 25,50,00,000) equity shares of Rs. 2/- each	5,100.00	5,100.00
	5,100.00	5,100.00
Issued, subscribed and paid-up capital 12,65,93,350 (March 31, 2021: 12,65,93,350) equity shares of Rs. 2/- each fully paid	2,531.87	2,531.87
	2,531.87	2,531.87

(a) Terms / Rights attached to the equity shares

The Company has only one class of equity shares having par value of Rs. 2 per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

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 all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(b) Reconciliation of the number of shares and amount outstanding as at the beginning and at the end of year

	As at March 31,2025		As at March 31,2024	
	No. of Shares	Rs. In Lacs	No. of Shares	Rs. In Lacs
At the beginning of the year	12,65,93,350	2,531.87	12,65,93,350	2,531.87
Fresh issue of Equity shares during the year	-	-	-	-
Outstanding at the end of the year	12,65,93,350	2,531.87	12,65,93,350	2,531.87

(c) The details of shareholders holding more than 5% equity shares is set below:

	As at March 31,2025		As at March 31,2024	
	No. of Shares	% Holding	No. of Shares	% Holding
<i>Equity Shares of Rs.2 each, fully paid</i>				
Kirti Lakhotia	3,62,21,235	28.61	3,62,21,235	28.61
Pratik Lakhotia	74,88,205	5.92	74,88,205	5.92
Prashant Lakhotia	71,94,142	5.68	71,94,142	5.68
Sidharth Lakhotia	71,30,000	5.63	71,30,000	5.63

(d) Disclosure of Shareholdings of Promoter's

Disclosure of shareholding of promoters as at March 31, 2025 is as follows :

Name of shareholders	As at March 31,2025		As at March 31,2024		% change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
<i>Equity Shares of Rs.2 each, fully paid</i>					
Kirti Lakhotia	3,62,21,235	28.61	3,62,21,235	28.61	-
Pratik Lakhotia	74,88,205	5.92	74,88,205	5.92	-
Prashant Lakhotia	71,94,142	5.68	71,94,142	5.68	-
Sidharth Lakhotia	71,30,000	5.63	71,30,000	5.63	-

Disclosure of shareholding of promoters as at March 31, 2024 is as follows :

Name of shareholders	As at March 31,2024		As at March 31,2023		% change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
<i>Equity Shares of Rs.2 each, fully paid</i>					
Kirti Lakhotia	3,62,21,235	28.61	3,62,21,235	28.61	-
Pratik Lakhotia	74,88,205	5.92	74,88,205	5.92	-
Prashant Lakhotia	71,94,142	5.68	71,94,142	5.68	-
Sidharth Lakhotia	71,30,000	5.63	71,30,000	5.63	-

*As per records of the Company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

e. No ordinary shares have been reserved for issue under options & contracts/commitments for sale of shares/disinvestment as at the Balance Sheet Date;

f. No shares have been allotted by way of bonus shares or pursuant to contracts/has been bought back by the company during the period of 5 years preceding the date at which the Balance Sheet is prepared;

g. No securities convertible into equity/preference shares have been issued by the company during the year;

h. No calls are unpaid by any directors or officers of the company during the year.

LCC Infotech Limited
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CIN : L72200WB1985PLC073196

12 : Other equity

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
A. Securities premium	4,005.95	4,005.95
B. General reserve	0.70	0.70
C. Retained earnings	(6,471.46)	(6,255.62)
Total - Other equity	(2,464.81)	(2,248.97)

Movement in retained earnings

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
Opening Balance	(6,255.62)	(923.18)
Add: Profit/(Loss) for the year	(215.84)	(5,332.44)
Closing Balance	(6,471.46)	(6,255.62)

Nature and purpose of reserve:

A. General Reserve

The general reserve is a free reserve which is used from time to time to transfer profits from retained earnings for appropriation purposes.

B. Securities Premium

Securities premium reserve is used to record the premium on issue of shares. The reserve can be utilised only for limited purposes such as issuance of bonus shares in accordance with the provisions of the Companies Act, 2013.

C. Retained Earnings

Retained earnings are the profits that the company has earned till date. Retained earnings includes re-measurement (loss)/gain on defined benefit plans, net of taxes that will not be reclassified to statement of profit and loss. Retained earnings is a free reserve available to the company and eligible for distribution to shareholders.

13 : Non- Current Borrowings (At Amortised Cost)

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
Term Loan (Refer Note 13.1)	16.37	22.13
	16.37	22.13

13.1 Term Loan

Term Loan from ICICI Bank was taken during the financial year 2018-19 and carries interest @ 8.45% pa. The loan is repayable in 121 installments of Rs.63,405 each along with interest from date of loan. The loan is secured by Hypothication of Office Premises at Chennai location.

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

14 : Current Borrowings (At Amortised Cost)

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
Current Maturities of Term loan	5.75	5.23
Loans/ Advances from related parties	109.34	258.59
Other Loans	79.61	6.95
	194.70	270.77

Term Loan from ICICI Bank was taken during the financial year 2018-19 and carries interest @ 8.45% pa. The loan is repayable in 121 installments of Rs.63,405 each along with interest from date of loan. The loan is secured by Hypothecation of Office Premises at Chennai location.

Loan/ Advances from related parties are Interest free and repayable on demand.

Other Loans are Interest Free and repayable on demand.

15 : Trade payables (at amortised cost)

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
Trade payables		
To Micro Enterprises and Small Enterprises	-	-
To Other than Micro Enterprises and Small Enterprises	102.47	91.20
Trade payables to related parties	-	-
	102.47	91.20

Note 15.1:

Disclosure as required under the Micro, Small and Medium Enterprises Development Act, 2006, to the extent ascertained, and as per notification number GSR 679 (E) dated 4th September, 2015

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year :		
- Principal amount	-	-
- Interest due on above	-	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-

Trade Payable Ageing Schedule as on March 31, 2025

	Rs. In Lacs					
Particular	Outstanding for following periods from due date of transaction					
	Unbilled Dues	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
ii) Total outstanding dues of creditor other than micro enterprises and small enterprises	-	17.82	-	4.13	80.52	102.47
iii) Disputed dues-MSME	-	-	-	-	-	-
iv) Disputed dues-Others	-	-	-	-	-	-
Total trade payable	-	17.82	-	4.13	80.52	102.47

Trade Payable Ageing Schedule as on March 31, 2024

	Rs. In Lacs					
Particular	Outstanding for following periods from due date of transaction					
	Unbilled Dues	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
ii) Total outstanding dues of creditor other than micro enterprises and small enterprises	0.80	9.09	-	-	81.31	91.20
iii) Disputed dues-MSME	-	-	-	-	-	-
iv) Disputed dues-Others	-	-	-	-	-	-
Total trade payable	0.80	9.09	-	-	81.31	91.20

16 : Other Financial Liabilities (at amortised cost)

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
Employee and Remuneration including related parties liabilities (Refer Note 27)	130.83	119.94
Other Financial Liabilities	-	0.85
	130.83	120.79

Break up of financial liabilities carried at amortised cost

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
Borrowings (Note 13 and 14)	211.07	292.90
Trade payables (Note 15)	102.47	91.20
Other Financial Liabilities (Note 16)	130.83	120.79
Total financial liabilities carried at amortised cost	444.37	504.89

17 : Other Current Liabilities

	Rs. In Lacs	
	As at March 31, 2025	As at March 31, 2024
Statutory Liabilities	1.87	0.48
	1.87	0.48

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18 Revenue from operation

	Rs. In Lacs	
	Year ended March 31, 2025	Year ended March 31, 2024
Sale of Services	35.89	176.32
	35.89	176.32

Contract balances	Year ended March 31, 2025	Year ended March 31, 2024
Trade receivables	416.81	397.95

Trade Receivables are not Interest Bearing.

19 Other income

	Rs. In Lacs	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Interest on Fixed Deposits	2.72	0.50
Rental Income	-	3.89
Interest on TDS Refund	0.86	7.85
Liabilities no Longer required written back	2.40	2.84
License Fees	10.00	-
Profit on sale of Property, Plant & Equipments, Investments	0.43	106.72
	16.41	121.80

20 Changes in inventories of finished goods, work-in-progress and stock-in-trade

	Rs. In Lacs	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Inventories at the beginning of the year		
Stock in Trade	-	10.75
	-	10.75
Less: Inventories at the end of the year (Refer Note 7)		
Stock in Trade	-	-
	-	-
	-	10.75

21 Employee benefits expense

	Rs. In Lacs	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Salaries, wages and bonus (Including Director's Remuneration) (Refer Note 27)	51.65	19.23
Contribution to Provident and Other Funds	0.19	0.21
Staff welfare expenses	1.48	-
	53.32	19.44

The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

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22 Finance costs

Rs. In Lacs		
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Interest Expense:		
-On borrowings	2.37	2.85
	2.37	2.85

23 Other Expenses

Rs. In Lacs		
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Electricity expenses	0.74	1.43
Communication Expenses	1.36	0.96
Auditors' Remuneration		
As Auditors		
Audit Fees	1.75	1.45
In other capacity for certificates and other services		
Limited Review	0.24	0.27
Postage & Courier	0.03	0.65
Rent	6.41	4.20
Repairs and maintenance		
Building	6.13	4.91
Others	2.84	4.35
Bank Charges	-	0.06
Course Execution & Project expenses	55.58	101.18
Rates and taxes	0.76	68.65
Listing & Custodian Fees	9.75	9.70
Legal and Professional Fees	6.43	7.95
Printing and Stationery	0.35	1.15
Travelling and Conveyance	5.47	6.44
Bad Debt	1.53	98.50
Filing Fees	0.27	-
Advertisement Expenses	0.89	0.93
Fines & Penalties	6.41	-
Loss on Sale of Vechiles	0.34	-
Miscellaneous Expenses	2.29	2.66
	109.57	315.44

24 Exceptional Items Written Off

Rs. In Lacs		
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Loans & Advances Written off (Refer Note 35)	-	1,935.49
Investments Written off (Refer Note 35)	-	1,746.59
Debtors Written off (Refer Note 35)	-	1,595.68
Loss on Sale of Subsidiary (Refer Note XX)	101.85	-
	101.85	5,277.76

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Notes to Financial Statements as at and for the year ended March 31, 2025

25. Earning Per Share

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company (after adjusting for interest on the convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	Year ended March 31, 2024	Year ended March 31, 2023
Profit /(Loss) before Exceptional Items attributable to equity holders of the company (Rs. in lacs)	(113.99)	(54.68)
Profit /(Loss) attributable to equity holders of the company after Exceptional Items (Rs. in lacs)	(215.84)	(5,332.44)
Weighted Average number of Equity shares *	12,65,93,350	12,65,93,350
Basic Earnings Per Share before Exceptional Items (Rs.)	(0.09)	(0.04)
Basic Earnings Per Share after Exceptional Items (Rs.)	(0.17)	(4.21)

* The weighted average number of shares takes into account the weighted average effect of changes in treasury share transactions during the year. There have been no other transactions involving Equity shares or potential Equity shares between the reporting date and the date of authorisation of these financial statements.

26. Contingent liabilities, commitments and leasing arrangements

26.a. Lease

There are no Lease agreements.

26.b. Commitments

There are no commitments by the company

26.c. Contingent Liabilities

The Company does not have any contingent liability that would impact the financial position as on 31st March 2025.

27. Related parties transactions

Name of related parties and description of relationship

i) **Name of other related parties with whom transactions have taken place during the year**

a) Key Managerial Personnel

Mrs. Kirti Lakhota
Mr. Sidharth Lakhota
Mr. Pratik Lakhota
Mr. Prashant Lakhota
CS Vineet Jain

Related party transactions during the year:

Rs. In Lacs								
Sl.No	Related Parties	Nature of Transactions	Transactions during the year ended March 31, 2025	Amount paid during the year 2024-25	Transactions during the year ended March 31, 2024	Amount paid during the year 2023-24	Payable/(Receivable)	
							March 31, 2025	March 31, 2024
	Loan from Promoter /Director/ Promoter Group							
1	Mr. Sidharth Lakhotia	Loan	27.00	51.31	41.75	147.94	0.15	24.45
2	Mrs. Kirti Lakhotia	Loan	17.00	59.00	-	5.00	46.06	88.06
3	Mr. Pratik Lakhotia	Loan	-	-	-	-	15.64	15.64
4	Mr. Prashant Lakhotia	Loan	5.00	-	-	-	47.50	42.50
	Sale of Subsidiary							
5	Mr. Sidharth Lakhotia	Sale of Subsidiary	82.33	-	-	-	-	-
	Key Managerial Personnel							
6	Mr. Sidharth Lakhotia	Director's Remuneration	12.00	11.00	12.00	12.00	1.00	-
7	Mr. Pratik Lakhotia	Director's Remuneration	3.00	-	3.00	-	29.23	26.24
8	Mr. Prashant Lakhotia	Director's Remuneration	1.20	-	1.20	-	10.84	9.64
9	Mrs. Kirti Lakhotia	Director's Remuneration	6.00	-	6.00	-	89.59	83.61
10	CS Vineet Jain	Remuneration	1.80	1.80	-	-	-	-
11	CS Smriti Suhasaria	Remuneration	0.30	0.30	1.80	1.80	-	-

Terms and conditions of transactions with related parties

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables except as disclosed above.

28. Segment reporting

The Company operates in only one business segment i.e. Education in the field of skill development and in only one geographic segment i.e. India. Accordingly there are no separate reportable segments under Ind AS - 108 - Operating Segments.

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Notes to Financial Statements as at and for the year ended March 31, 2025

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Notes to Financial Statements as at and for the year ended March 31, 2025

29. Fair values measurement

Set out below, is a comparison by class of the carrying amounts and fair value of the Company financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

Particulars	Carrying Value		Fair Value	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	Rs. In Lacs			
(i) Financial Assets				
a) Measured at Fair Value through Profit & Loss (FVTPL)				
- Non- Current Investments in unquoted mutual funds	-	52.40	-	52.40
b) Measured at Amortised Cost				
- Non- Current Investments in quoted Equity Shares	-	-	-	-
- Non- Current Investments in unquoted Equity Shares	-	184.18	-	184.18
- Trade Receivables	416.81	397.95	416.81	397.95
- Cash and cash equivalents	0.73	2.96	0.73	2.96
- Loans	33.64	35.80	33.64	35.80
- Other financial assets	8.94	43.99	8.94	43.99
Total Financial Assets	460.12	717.28	460.12	717.28
(ii) Financial Liabilities				
a) Measured at Amortised Cost				
- Borrowings	211.07	292.90	211.07	292.90
- Trade payables	102.47	91.20	102.47	91.20
- Other financial liabilities	130.83	120.79	130.83	120.79
Total Financial Liabilities	444.37	504.89	444.37	504.89

The management assessed that cash and cash equivalents, trade payables, and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

29.1. Valuation principles

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique.

In order to show how fair values have been derived, financial instruments are classified based on a hierarchy of valuation techniques, as explained in Note 30.

30. Fair Value Hierarchy of assets and liabilities

I. The carrying amount and fair value measurement hierarchy for assets and liabilities as at March 31, 2025 is as follows:

Particulars	Fair Value through Profit & Loss Accounts					
	Carrying Value	Fair Value	Level - 1	Level - 2	Level - 3	Total
	Rs. In Lacs					
Non- Current Investments in unquoted mutual funds	-	-	-	-	-	-
Total	-	-	-	-	-	-

II. The carrying amount and fair value measurement hierarchy for assets and liabilities as at March 31, 2024 is as follows:

Particulars	Fair Value through Profit & Loss Accounts					
	Carrying Value	Fair Value	Level - 1	Level - 2	Level - 3	Total
	Rs. In Lacs					
Non- Current Investments in unquoted mutual funds	52.40	52.40	-	52.40	-	52.40
Total	52.40	52.40	-	52.40	-	52.40

30.1. Valuation technique used

Units held in funds are measured based on their published net asset value (NAV), taking into account redemption and/or other restrictions. Such instruments are generally Level 2. There have been no transfer between Level 1, 2 and 3 during the year ended March 31, 2025 and March 31, 2024.

31. Financial risk management objectives and policies

The Company's financial liabilities comprise loans and borrowing and other payables. The main purpose of these financial liabilities is to finance the Company's operation. The Company's financial assets include investments, loans, trade & other financial assets and cash & cash equivalents. The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management has the overall responsibility for establishing and governing the Company's financial risk management framework and developing and monitoring the Company's financial risk management policies. The Company's financial risk management policies are established to identify and analyze the risks faced by the Company, to set and monitor appropriate controls.

31.1. Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three type of risk i.e. currency risk, interest rate risk and other price risk such as commodity price risk and equity price risk. Financial instruments affected by market risk include trade payable, trade receivables, borrowings etc. Currency risk is not applicable to the Company it is not involved in substantial foreign currency transactions.

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Notes to Financial Statements as at and for the year ended March 31, 2025

31.1.1 Interest rate risk

The Company takes debt to finance its working capital, which exposes it to interest rate risk. Borrowings issued at variable rates expose the Company to interest rate risk.

Interest rate risk exposure:

	March 31, 2025 Rs in lacs	March 31, 2024 Rs in lacs
Variable rate borrowing	-	-
Fixed rate borrowing	16.37	22.13
	16.37	22.13

Interest rate sensitivity:

Profit or loss and equity is sensitive to higher/lower interest expense from borrowings as a result of changes in interest rates.

	March 31, 2025 Rs in lacs	March 31, 2024 Rs in lacs
	Effect on Statement of profit & loss - (Loss)/Profit	
Interest Rates increase by 50 basis points	(0.14)	(0.16)
Interest Rates decrease by 50 basis points	0.14	0.16

31.1.2. Price Risk

The Company's non-listed equity securities are susceptible to market price risk arising from uncertainties about future values of the investment securities. The Company manages the equity price risk through diversification and by placing limits on individual and total instruments. Reports on the portfolio are submitted to the Company's senior management on a regular basis. The Company's Board of Directors reviews and approves all investment decisions.

31.2. Credit Risk

Credit risk is the risk that counterparty will not meet its obligations resulting in financial loss to the Company. Credit risk arises primarily from financial assets such as trade receivables, bank balances, loans, investments and other financial assets. At each reporting date, the Company measures loss allowance for certain class of financial assets based on historical trend, industry practices and the business environment in which the Company operates.

Customer credit risk is managed by the Company's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored and credit quality of a customer is assessed and individual credit limits are defined in accordance with this assessment. Credit risk arising from investments, financial instruments and balances with banks is limited because the counterparties are banks and recognised financial institutions with high credit worthiness.

The ageing analysis of trade receivables considered from the date of invoice as follows:

Financial Year Ended as on	Less than 1 Year Rs in lacs	More than 1 Year Rs in lacs	Total Rs in lacs
March 31, 2025	29.64	387.17	416.81
March 31, 2024	160.02	237.93	397.95

31.3. Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due. Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

Maturities of Financial Liabilities :

The table below analyzes the Company's Financial Liabilities into relevant maturity groupings based on their contractual maturities :

As at March 31, 2025					Rs. In Lacs
	Less than 1 Year	Between 1 - 2 Years	Between 2 - 3 Years	More than 3 years	Total
Financial Liabilities					
Borrowings	194.70	5.75	6.32	4.30	211.07
Trade Payables	102.47	-	-	-	102.47
Other Financial Liabilities	130.83	-	-	-	130.83
As at March 31, 2024					Rs. In Lacs
	Less than 1 Year	Between 1 - 2 Years	Between 2 - 3 Years	More than 3 years	Total
Financial Liabilities					
Borrowings	270.77	5.23	5.75	11.15	292.90
Trade Payables	91.20	-	-	-	91.20
Other Financial Liabilities	120.79	-	-	-	120.79

32. Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, security premium and all other equity reserves attributable to the equity holders of the Company.

The Company's objectives when managing capital is to safeguard continuity, maintain a strong credit rating and healthy capital ratios in order to support its business and provide adequate return to shareholders through continuing growth and maximise the shareholders value. The Company sets the amount of capital required on the basis of annual business and long-term operating plans which include capital and other strategic investments. The funding requirements are met through a mixture of equity, internal fund generation and borrowed funds. The Company monitors capital on the basis of the net debt to equity ratio. Net debts are long term and short term debts as reduced by cash and cash equivalents (including restricted cash and cash equivalents). Equity comprises share capital and free reserves (total reserves excluding OCI). The following table summarizes the capital of the Company:

	March 31, 2025 Rs in lacs	March 31, 2024 Rs in lacs
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Notes to Financial Statements as at and for the year ended March 31, 2025

Borrowings	211.07	292.90
Less : Cash & cash equivalents	0.73	2.96
Net debt	210.34	289.94
Total Equity	67.06	282.90
Equity and Net debts	277.40	572.84
Gearing ratio	0.76	0.51

<p style="text-align: center;">LCC Infotech Limited P-16, CIT Road, Kolkata-14 CIN : L72200WB1985PLC073196</p>							
Notes to Financial Statements as at and for the year ended March 31, 2025							
33. Ratio Analysis and its elements							
Sr No.	Ratios	Numerator	Denominator	2024-25	2023-24	Variance (%)	Reason for Variance greater than 25%
1	Current Ratio	Current Assets	Current Liabilities	1.02	0.90	13%	-
2	Debt - Equity Ratio	Debt (Borrowing + Lease liabilities)	Total Equity	3.15	1.035	204%	Loss during the current year is Rs. 215.84 lakhs which further reduced the total equity. Networth of the Company has been reduced from Rs. 282.90 Lakhs to Rs. 67.06 Lakhs.
3	Debt Service Coverage Ratio	Earnings for Debt Service (Profit for the period/year + Finance cost + Depreciation - Profit on sale of property, plant and equipment- Liabilities/provisions no longer required written back+Provision for doubtful debts & advances+Bad debts/advances written off)-Exceptional Item-Fair value gain on financials instrument at FVTPL- Profit on sale of current investments+Loss on sale of fixed assets.	Debt Service (Interest & Lease Payments + Principal Re-payments)	(113.08)	(7.32)	1455.19%	Loss incurred during the current year 2024-25 increased compared to the loss incurred last year 2023-24. Networth of the Company has been reduced from Rs. 282.90 Lakhs to Rs. 67.06 Lakhs.
4	Return on Equity Ratio	Profit for the period	Average Shareholder's Equity	(3.219)	(18.849)	-83%	In previous year 2023-24, Company was having a revenue of INR 298.12 lakhs & had incurred a loss of INR 5332.44 lakhs This is due to exceptional items of INR 5277.76 lakhs which has been written off during the year compared to the current year 2024-25 where the company had generated a lesser revenue of INR 52.40 lakhs with the loss of INR 215.84 lakhs. This is due to exceptional items of INR 101.85 lakhs during the year.
5	Inventory Turnover Ratio	Revenue from operations	Average Inventory	0.00	55.46	-100%	In the current year & previous year, the inventory is Nil, as inventory had been written off during the previous year.
6	Trade Receivables Turnover Ratio	Revenue from operations	Average Trade Receivables	0.128	0.255	-50%	In previous year 2023-24, Company was having revenue of INR 298.12 lakhs compared to the current year 2024-25 where the company had generated lesser revenue of INR 52.40 lakhs. Further, the balance of Sundry Debtors had been increased to Rs. 416.81 Lakhs.
7	Trade Payables Turnover Ratio	Purchases during the year of raw materials and stock in trade + Other Expenses (excluding non cash provisions)	Average Trade Payables	1.69	2.58	-35%	Expenses decreased in 2024-25 compared to expenses in F.Y. 2023-24. But there is increase in Trade payables compared to previous year.
8	Net Capital Turnover	Revenue from operations	Working Capital *	8.10	(6.01)	-235%	In previous year 2023-24, Company was having a revenue of INR 298.12 lakhs, as compared to the current year 2024-25 where the company had generated a lesser revenue of INR 52.30 lakhs but Current Assets had been increased from 433.63 lakhs to 436.33 lakhs whereas Current Liabilities had decreased from 483.24 lakhs to 429.87 lakhs.
9	Net Profit Ratio	Profit for the year	Revenue from operations	(4.13)	(17.89)	-77%	In previous year 2023-24, Company was having a revenue of INR 298.12 lakhs, as compared to the current year 2024-25 where the company had generated a lesser revenue of INR 52.30 lakhs. Net Loss incurred during the last year is INR 5332.44 Lakhs including the exceptional items of INR 5277.76 Lakhs. Loss incurred during F.Y. 2024-25 is INR 215.84 Lakhs.
10	Return on Capital employed	Earnings before interest and taxes (Profit Before Tax + Finance Cost)	Capital Employed [Tangible Net Worth + Total Debt (Borrowing + Lease liabilities) + Deferred Tax Liability]	(0.768)	(9.256)	-92%	In previous year 2023-24, Company was having a revenue of INR 298.12 lakhs, as compared to the current year 2024-25 where the company had generated a lesser revenue of INR 52.30 lakhs. Also the capital employed has been reduced during the current year as compared to the last year.
11	Return on Investment	Interest Income on fixed deposits, bonds and debentures + Profit on sale of investments + Profit on fair valuation of investments carried at FVTPL + Fair value on Bonus CCPs	Average (Current investments + Non current Investments + Other bank balances)	0.547	0.013	4127%	Interest on Fixed deposit received during the previous year 2023-24 is Rs.0.50 lakhs compared to Rs.2.72 lakhs received during the current year 2024-25.
* Working capital has been calculated as current assets minus current liabilities.							

Notes to Financial Statements as at and for the year ended March 31, 2025

34: Utilisation of Borrowed Fund & Share Premium

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) 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 (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

The Company has not advanced or lent or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: (a) 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 (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

35: Other Statutory Informations:

35.1: Benami Property

No proceeding has been initiated or pending against the group for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

35.2: Wilful Defaulter

The company is not a declared wilful defaulter by any bank or financial institution or other lender.

35.3: Relationship with Struck off Companies

The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

35.4: Undisclosed income

The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year ended March 31, 2025 and March 31, 2024 in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

35.5: Crypto Currency

The Company has not traded or invested in Cryptocurrency/ Virtualcurrency transactions / balances during the current and previous financial year.

35.6: The Company is not getting covered under sec 135 of the Companies Act 2013 and as such the provisions of CSR are not applicable on the

35.7: The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

35.8: There is no such requirement of compliance in relation to number of layers prescribed under clause (87) of section 2 of the Companies Act read with Companies (Restriction on number of layers) Rules, 2017 as the company doesn't have any subsidiary.

35.9: The Company has not filed any Scheme of Arrangements in terms of sections 230 to 237 of the Companies Act, 2013 with any Competent

36: The Board of Directors approved transfer of entire shareholding of LCC Skills Limited (Elcc Info.com Limited) to Mr. Sidharth Lakhota at a consideration of Rs. 82.33 Lakhs. Pursuant to execution of the Share transfer agreement and transfer of shares, LCC Skills Limited (Elcc Info.com Limited) cease to be Subsidiary of the Company. Accordingly, from current financial year, Consolidated Financial Statement is not applicable to the Company.

37: The Board of Directors of the Company, at its meeting held on 24.07.2024, has considered and approved the proposal for the acquisition/takeover of the Company by Mr. Shreeram Bagla & Mrs. Rachna Suman Shaw (the "Acquirer"), subject to necessary statutory and regulatory approvals.

In accordance with the provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, the Acquirer has made a public announcement for the acquisition of 45.84% of the equity share capital of the Company. The process is currently ongoing and is subject to approval from SEBI & Stock Exchanges.

The outcome of the takeover process may result in changes in the shareholding pattern, management control, and governance structure of the Company. As at the reporting date, the takeover process is ongoing and no adjustments have been made in these financial statements in respect of the same.

38: The Company has used accounting software for maintaining its books of account which did not had a feature of recording audit trail (edit log) facility. The Company is in process of upgrading the accounting software which will have a feature of recording audit trail (edit log) facility. The Company is in the process of establishing necessary controls and documentations regarding audit trail in respect of upgraded version of the accounting software.

39: Previous years figures have been regrouped/reclassified, where necessary, to confirm to current year classification.

In terms of our report attached on the even date

For Budhia & Co

Chartered Accountants

Firm Registration Number: 320163E

Manoj Kumar Budhia

Proprietor

Membership Number: 055197

Place : Kolkata

Date : 26th May 2025

For and on behalf of the Board of Directors

LCC InfoTech Limited

Kriti Lakhota

Managing Director

DIN : 00057357

Pratik Lakhota

Chief Financial Officer

DIN : 00057015

Vineet Jain

Company Secretary

ICSI Membership No. A51418

