

21.12.2020



**LCC**® Infotech Limited

Enriching Lives 

To  
The Manager  
Listing  
BSE Limited  
P.J.Towers,  
Dalal Street, Mumbai-400001  
Scrip Code: 532019

Dear Sir/Madam,

Sub: Unaudited Results for the quarter and half year ended September 30, 2020

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held on, November 12, 2020, inter alia, considered and approved the IndAS compliant Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2020. A copy of the same is enclosed herewith for your information and record.

We are again enclosing herewith Standalone and Consolidated Limited Review Report on Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2020.

Further in respect to delay in submission of result, this is to inform you that quick result were submitted within 30 minutes and full result were submitted on next day. Kindly take the above information on record and disseminate.

For LCC Infotech Limited  
LCC INFOTECH LTD.

  
Director

Sidharth Lakhotia  
Whole Time Director & CEO  
Din No: 00057511

Encl. as above

CC: The manager,  
Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, 5th Floor,  
Bandra Kurla Complex,  
Mumbai-4000051  
Scrip: LCCINFOTEC

LCC INFOTECH LIMITED

CIN : L72200WB1985PLC073196

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

Tel : 033 40033636/37 Fax: 033 24852932

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

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPT 30, 2020

(Rs. In Lakhs)

Sl. No	Particulars	STANDALONE					
		Quarter			Half Year ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	<b>Income</b>						
a	Revenue from Operations	-	-	61.22	-	110.66	425.45
b	Other Income	4.82	1.32	1.26	6.14	2.52	5.13
II	<b>Total (a+b)</b>	<b>4.82</b>	<b>1.32</b>	<b>62.48</b>	<b>6.14</b>	<b>113.18</b>	<b>430.58</b>
III	<b>Expenses</b>						
a)	Cost of materials consumed						
b)	Purchase of Stock-in-Trade / Inventory						
c)	(Increase) / decrease in finished goods, work in progress & stock-in-trade		-	0.04	-	0.04	0.04
d)	Employee benefits expense	7.83	6.41	13.58	14.24	27.13	54.66
e)	Finance Cost	0.39	-	1.51	0.39	2.86	5.38
f)	Depreciation and amortisation expense	2.27	2.27	2.27	4.54	4.54	9.10
g)	Other Expenses	1.73	0.66	45.68	2.39	78.82	364.19
IV	<b>Total Expenditure</b>	<b>12.22</b>	<b>9.34</b>	<b>63.08</b>	<b>21.56</b>	<b>113.39</b>	<b>433.37</b>
V	<b>Profit/(Loss) before exceptional items and tax (I-IV)</b>	<b>(7.40)</b>	<b>(8.02)</b>	<b>(0.60)</b>	<b>(15.42)</b>	<b>(0.21)</b>	<b>(2.79)</b>
VI	Exceptional Items			-	-	-	-
VII	<b>Profit/(loss) after Exceptional Items before Tax (V-VI)</b>	<b>(7.40)</b>	<b>(8.02)</b>	<b>(0.60)</b>	<b>(15.42)</b>	<b>(0.21)</b>	<b>(2.79)</b>
VIII	Tax Expense - Current - Deferred Tax <b>Total Tax expenses</b>						
IX	<b>Net Profit/Loss for the period (VII-VIII)</b>	<b>(7.40)</b>	<b>(8.02)</b>	<b>(0.60)</b>	<b>(15.42)</b>	<b>(0.21)</b>	<b>(2.79)</b>
X	<b>Other Comprehensive Income</b> Items that will not be reclassified to profit or loss Total Comprehensive income Net of tax						
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>(7.40)</b>	<b>(8.02)</b>	<b>(0.60)</b>	<b>(15.42)</b>	<b>(0.21)</b>	<b>(2.79)</b>
XVI	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	2,531.87	2,531.87	2,531.87	2,531.87	2,531.87	2,531.87
XVII	Earnings Per Share (EPS) (Rs.)	(0.0058)	(0.0063)	(0.0005)	(0.0122)	(0.0002)	(0.0022)
a)	Basic						
b)	Diluted	(0.0058)	(0.0063)	(0.0005)	(0.0122)	(0.0002)	(0.0022)

Note

- 1) This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2) The Ind AS Compliant financial results pertaining to quarter ended June 30, 2019 has been subject to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 3) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12.11.2020 at Kolkata, Limited review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.
- 4) The Company operates in one reportable business segments.
- 5) The previous period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.

Place : Kolkata  
Date: 12.11.2020



By Order of the Board  
For LCC Infotech Limited

Sidharth Lakhotia  
Director  
DIN: 00057511



**ANIL MALANI & ASSOCIATES**

*Chartered Accountant*

Malani Niwas  
80B, S N Chatterjee Road  
Kolkata - 700 034 (W.B)  
Email - anilmalani@yahoo.com  
Contact: +91 9831420821

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**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Result of the Company's pursuant to the Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirement) Regulation 2015**

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**Review Report to:**

**The Board of Directors,  
LCC Infotech Limited  
Kolkata**

I have reviewed the accompanying statement of unaudited financial results of **LCC INFOTECH LIMITED** for the period ended on 30.09.2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.

I conducted my review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Companies (Indian Accounting Standards) Rules 2015 prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and principals generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For ANIL MALANI & ASSOCIATES  
Chartered Accountants**

**FRN -329096E**



*Anil Malani*

**ANIL MALANI  
(Proprietor)**

**M.No. :066279**

**Place:** Kolkata

**Date:** 12.11.2020

**UDIN:**20066279AAAAPQ9570

**LCC INFOTECH LIMITED**  
**P-16, CIT Road, Kolkata - 700014**

**Cash Flow Statement for the half - yearly ended 30th Sept, 2020**

	<b>2020-21</b> <b>(Rs. in</b> <b>Lakhs)</b>	<b>2019-20</b> <b>(Rs. in Lakhs)</b>
<b>A : Cash From Operating Activities</b>		
Net Profit / (Loss) before Tax	(15.42)	(2.79)
Adjustment for :		
Depreciation	4.54	9.10
Dividend Received	-	-
Bad Debts	-	29.00
Finance Costs	0.39	5.38
<b>Operating Cash Flow before Working Capital Change</b>	<b>(10.49)</b>	<b>40.69</b>
Adjustment for :		
(Increase) / Decrease in Trade Receivables	39.08	(101.40)
(Increase) / Decrease in Inventories	-	0.04
Increase / (Decrease) in Trade Payables	3.20	35.58
(Increase) / Decrease in Loans and Advances	(6.50)	(2.81)
(Increase) / Decrease in Other Current Assets	-	-
Increase / (Decrease) in Other Current Liabilities	-	40.83
Cash (used in)/generated from operations	<b>25.29</b>	<b>12.93</b>
Income Tax paid	-	-
<b>Net Cash Flow From Operating activities (A)</b>	<b>25.29</b>	<b>12.93</b>
<b>B :Cash Flow from Investing Activities :</b>		
Purchase of Fixed Asset	-	-
Sale/Disposal of Fixed Assets	-	-
Purchase of Investments	-	-
Investments Written off	-	-
Investment in Fixed Deposits	16.99	(0.17)
Maturity of Fixed Deposits	-	-
Dividend Received	-	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>16.99</b>	<b>(0.17)</b>
<b>C :Cash flow from Financing Activities</b>		
Proceeds from / (Repayment of) Borrowings (net)	(3.53)	(12.77)
Interest Paid	(0.39)	(5.38)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>(3.92)</b>	<b>(18.15)</b>
<b>Net Decrease/Increase in Cash and Cash -Equivalents A + B + C)</b>	<b>38.36</b>	<b>(5.39)</b>
Cash and cash equivalent - Opening balance	3.52	8.91
Cash and cash equivalent - Closing balance*	<b>41.88</b>	<b>3.52</b>
<b>Note</b>		
The Cash flow statement has been prepared under the "Indirect Method" set out in Accounting Standard 3 'Cash Flow Statement'		
Components of cash and cash equivalents as indicated in Note 14 comprises of:		
Cash on hand	0.00	0.03
Balances with scheduled banks on Current Accounts	41.88	3.49
	<b>41.88</b>	<b>3.52</b>

As per our attached report of even date

**For and on behalf of the Board of Directors**

LCC INFOTECH LTD.

Sidharth Lakhotia - Director

Director

Place : Kolkata

Date : November 12, 2020



LCC INFOTECH LIMITED  
REGISTERED OFFICE : P-16, CIT ROAD, KOLKATA - 700014  
CORPORATE OFFICE : 2/5A SARAT BOSE ROAD, KOLKATA - 700020  
CORPORATE IDENTITY NUMBER: L72200WB1985PLC073196

**Un-Audited Standalone Statement of Assets and Liabilities**

Particulars	As at Sept 30, 2020 (Un-Audited)	As at March 31, 2020 (Audited)
<b>ASSETS</b>		
Non-current assets		
a) Property, plant and equipment	194.88	199.42
b) Capital work-in-progress		
c) Investment property		
d) Other Intangible assets		
e) Financial assets		
i) Investments	1963.17	1963.17
ii) Loans		
iii) Other Financial Assets		
g) Deferred tax assets (Net)		
h) Other non-current assets	1889.84	1884.70
	<b>4,047.89</b>	<b>4,047.29</b>
Current assets		
a) Inventories	10.75	10.75
b) Financial assets		
i) Investment		
ii) Trade receivables	2056.03	2095.11
iii) Cash and Cash equivalents	55.03	33.66
iv) Loans		
v) Other Financial Assets	-	-
c) Current tax asset (Net)		
d) Other current assets	97.71	96.35
	<b>2,219.52</b>	<b>2,235.87</b>
<b>Total Assets</b>	<b>6,267.41</b>	<b>6,283.16</b>
<b>EQUITY AND LIABILITIES</b>		
a) Equity Share capital	2531.87	2531.87
b) Other equity	3355.24	3370.66
	<b>5,887.11</b>	<b>5,902.53</b>
<b>LIABILITIES</b>		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	48.13	48.64
ii) Other Financial Liability	-	-
b) Deferred tax liabilities (Net)	-	-
c) Other non-current liabilities	-	-
d) Provisions	-	-
	<b>48.13</b>	<b>48.64</b>
Current liabilities		
a) Financial liabilities		
i) Borrowings	118.94	121.96
ii) Trade payables	213.23	210.03
iii) Other financial liabilities	-	-
b) Other current liabilities	-	-
c) Provisions		
	<b>332.17</b>	<b>331.99</b>
<b>Total Equity and liabilities</b>	<b>6,267.41</b>	<b>6,283.16</b>



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

Sidharth Lakhota - Director  
DIN:00057511

*(Signature)*  
Director

**LCC INFOTECH LIMITED**  
 CIN : L72200WB1985PLC073196  
 Regd. Office : P-16, C.I.T. Road, Kolkata - 700001  
 Tel : 033 40033636/37 Fax: 033 24852932

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

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPT 30, 2020**

(Rs. In Lakhs)

Sl. No	Particulars	CONSOLIDATED					
		Quarter			Half Year ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	<b>Income</b>						
a	Revenue from Operations	-	-	61.22	-	110.66	425.45
b	Other Income	4.82	1.32	1.26	6.14	2.52	5.13
II	<b>Total (a+b)</b>	<b>4.82</b>	<b>1.32</b>	<b>62.48</b>	<b>6.14</b>	<b>113.18</b>	<b>430.58</b>
III	<b>Expenses</b>						
a)	Cost of materials consumed						
b)	Purchase of Stock-in-Trade / Inventory						
c)	(Increase) / decrease in finished goods, work in progress & stock		-	0.04	-	0.04	0.04
d)	Employee benefits expense	7.83	6.41	13.58	14.24	27.13	54.66
e)	Finance Cost	0.39	-	1.51	0.39	2.86	5.38
f)	Depreciation and amortisation expense	2.27	2.27	2.27	4.54	4.54	9.10
g)	Other Expenses	1.73	0.66	45.68	2.39	78.82	364.81
IV	<b>Total Expenditure</b>	<b>12.22</b>	<b>9.34</b>	<b>63.08</b>	<b>21.56</b>	<b>113.39</b>	<b>433.99</b>
V	<b>Profit/(Loss) before exceptional items and tax</b>	<b>(7.40)</b>	<b>(8.02)</b>	<b>(0.60)</b>	<b>(15.42)</b>	<b>(0.21)</b>	<b>(3.41)</b>
VI	Exceptional Items			-	-	-	-
VII	<b>Profit/(loss) after Exceptional Items before Tax</b>	<b>(7.40)</b>	<b>(8.02)</b>	<b>(0.60)</b>	<b>(15.42)</b>	<b>(0.21)</b>	<b>(3.41)</b>
VIII	Tax Expense - Current - Deferred Tax <b>Total Tax expenses</b>			-	-	-	-
IX	<b>Net Profit/Loss for the period (VII-VIII)</b>	<b>(7.40)</b>	<b>(8.02)</b>	<b>(0.60)</b>	<b>(15.42)</b>	<b>(0.21)</b>	<b>(3.41)</b>
X	<b>Other Comprehensive Income</b> Items that will not be reclassified to profit or loss Total Comprehensive income Net of tax						
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>(7.40)</b>	<b>(8.02)</b>	<b>(0.60)</b>	<b>(15.42)</b>	<b>(0.21)</b>	<b>(3.41)</b>
XVI	Paid-up Equity Share Capital (Face Value Rs.10)	2,531.87	2,531.87	2,531.87	2,531.87	2,531.87	2,531.87
XVII	Earnings Per Share (EPS) (Rs.)	(0.0058)	(0.0063)	(0.0005)	(0.0122)	(0.0002)	(0.0027)
a)	Basic						
b)	Diluted	(0.0058)	(0.0063)	(0.0005)	(0.0122)	(0.0002)	(0.0027)

**Note**

- 1) This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2) The Ind AS Compliant financial results pertaining to quarter ended June 30, 2019 has been subject to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 3) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12.11.2020 at Kolkata, Limited review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.
- 4) The Company operates in one reportable business segments.
- 5) The previous period figures have been regrouped/rearranged whenever necessary, to confirm to the current period figures.

By Order of the Board  
 For LCC Infotech Limited  
 LCC INFOTECH LTD.



*(Signature)*

**Sidharth Lakhotia**  
 Director  
 DIN: 00057511

Place : Kolkata  
 Date: 12.11.2020



**ANIL MALANI & ASSOCIATES**

*Chartered Accountant*

**Malani Niwas**  
80B, S N Chatterjee Road  
Kolkata - 700 034 (W.B)  
Email - anilmalani@yahoo.com  
Contact: +91 9831420821

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**Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Result of the Company's pursuant to the Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirement) Regulation 2015**

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Review Report to:  
The Board of Directors,  
LCC Infotech Limited  
Kolkata

1. I have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **LCC INFOTECH LIMITED** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), its associates and jointly controlled entity for the quarter ended **September 30, 2020** and year to date from April 01, 2020 to September 30, 2020 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.



3. I conducted my review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

(i) e-LCC Info.Com Ltd.

5. Based on My review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, nothing has come to My attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The accompanying unaudited consolidated financial result includes unaudited financial result and other unaudited financial information in respect of one subsidiary whose interim financial result reflect total revenue of Rs –Nil And total net loss after tax is Rs. NIL for the Qtr ended 30/09/2020 as considered in unaudited consolidated financial results which has been reviewed by me.

For ANIL MALANI & ASSOCIATES  
Chartered Accountants  
FRN –329096E



*Anil Malani*

CA ANIL MALANI  
(Proprietor)

Place: Kolkata  
Date: 12/11/2020

UDIN :20066279AAAAPR4803

LCC INFOTECH LIMITED  
REGISTERED OFFICE : P-16, CIT ROAD, KOLKATA - 700014  
CORPORATE OFFICE : 2/5A SARAT BOSE ROAD, KOLKATA - 700020  
CORPORATE IDENTITY NUMBER: L72200WB1985PLC073196

**Audited Consolidated Statement of Assets and Liabilities**

Particulars	As at Sept 30, 2020 (Un-Audited)	As at March 31, 2020 (Audited)
<b>ASSETS</b>		
Non-current assets		
a) Property, plant and equipment	194.88	199.42
b) Capital work-in-progress		
c) Investment property		
d) Other Intangible assets		
e) Financial assets		
i) Investments	1778.99	1778.99
ii) Loans		
iii) Other Financial Assets		
g) Deferred tax assets (Net)		
h) Other non-current assets	2038.82	2033.68
	<b>4,012.69</b>	<b>4,012.09</b>
Current assets		
a) Inventories	10.75	10.75
b) Financial assets		
i) Investment		
ii) Trade receivables	2056.03	2095.11
iii) Cash and Cash equivalents	55.03	33.66
iv) Loans		
v) Other Financial Assets	-	-
c) Current tax asset (Net)		
d) Other current assets	97.71	96.35
	<b>2,219.52</b>	<b>2,235.87</b>
<b>Total Assets</b>	<b>6,232.21</b>	<b>6,247.96</b>
<b>EQUITY AND LIABILITIES</b>		
a) Equity Share capital	2531.87	2531.87
b) Other equity	3319.70	3335.12
Minority Interest	0.02	0.02
	<b>5,851.59</b>	<b>5,867.01</b>
<b>LIABILITIES</b>		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	48.13	48.64
ii) Other Financial Liability	-	-
b) Deferred tax liabilities (Net)	-	-
c) Other non-current liabilities	-	-
d) Provisions	-	-
	<b>48.13</b>	<b>48.64</b>
Current liabilities		
a) Financial liabilities		
i) Borrowings	119.23	122.25
ii) Trade payables	213.26	210.06
iii) Other financial liabilities	-	-
b) Other current liabilities		
c) Provisions		
	<b>332.49</b>	<b>332.31</b>
<b>Total Equity and liabilities</b>	<b>6,232.21</b>	<b>6,247.96</b>

Place : Kolkata  
Date : November 12, 2020

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



*[Signature]*

Sidharth Lakhotia D - Director  
DIN:00057511

**LCC INFOTECH LIMITED**  
**P-16, CIT Road, Kolkata - 700014**

**Consolidated Cash Flow Statement for the half - yearly ended 30th Sept, 2020**

	<b>2020-21</b> <b>(Rs. in Lakhs)</b>	<b>2019-20</b> <b>(Rs. in Lakhs)</b>
<b>A : Cash From Operating Activities</b>		
Net Profit / (Loss) before Tax	(15.42)	(3.41)
Adjustment for :		
Depreciation	4.54	9.10
Dividend Received	-	-
Bad Debts	-	29.00
Finance Costs	0.39	5.38
<b>Operating Cash Flow before Working Capital Change</b>	<b>(10.49)</b>	<b>40.07</b>
Adjustment for :		
(Increase) / Decrease in Trade Receivables	39.08	(101.40)
(Increase) / Decrease in Inventories	-	0.04
Increase / (Decrease) in Trade Payables	3.20	35.58
(Increase) / Decrease in Loans and Advances	(6.50)	(2.19)
(Increase) / Decrease in Other Current Assets	-	-
Increase / (Decrease) in Other Current Liabilities	-	40.83
Cash (used in)/generated from operations	<b>25.29</b>	<b>12.93</b>
Income Tax paid	-	-
<b>Net Cash Flow From Operating activities</b>	<b>25.29</b>	<b>12.93</b>
	<b>(A)</b>	
<b>B :Cash Flow from Investing Activities :</b>		
Purchase of Fixed Asset	-	-
Sale/Disposal of Fixed Assets	-	-
Purchase of Investments	-	-
Investments Written off	-	-
Investment in Fixed Deposits	16.99	(0.17)
Maturity of Fixed Deposits	-	-
Dividend Received	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>16.99</b>	<b>(0.17)</b>
	<b>(B)</b>	
<b>C :Cash flow from Financing Activities</b>		
Proceeds from / (Repayment of) Borrowings (net)	(3.53)	(12.77)
Interest Paid	(0.39)	(5.38)
<b>Net Cash Flow from Financing Activities</b>	<b>(3.92)</b>	<b>(18.15)</b>
	<b>(C)</b>	
<b>Net Decrease/Increase in Cash and Cash -Equivalents</b>	<b>38.36</b>	<b>(5.39)</b>
Cash and cash equivalent - Opening balance	3.52	8.91
Cash and cash equivalent - Closing balance*	<b>41.88</b>	<b>3.52</b>
<b>Note</b>		
The Cash flow statement has been prepared under the "Indirect Method" set out in Accounting Standard 3 'Cash Flow Statement'		
Components of cash and cash equivalents as indicated in Note 14 comprises of:		
Cash on hand	0.00	0.03
Balances with scheduled banks on Current Accounts	41.88	3.49
	<b>41.88</b>	<b>3.52</b>

As per our attached report of even date

**For and on behalf of the Board of Directors**

LCC INFOTECH LTD.

Sidharth Lakhotia - Director

Director



**Place : Kolkata**

**Date : November 12, 2020**