Over 30 Years Since 1984

LCC® Infotech Limited

Enriching Lives

Date: 8th September 2026

To
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 532019

CC: National Stock Exchange of India Limited
Listing Department,
5th Floor Exchange Plazza,
Bandra Kurla Complex

Scrip Code: LCCINFOTEC

Subject: Submission of Annual Report for 2025-26

Dear Sir,

As per Regulation 34 of SEBI (LODR) Regulations 2015, we are pleased to enclose herewith "ANNUAL REPORT" for the year 2025-26. This is for your information and records.

Thanking you,

For LCC Infotech Limited

SHREERAM BAGLA Digitally signed by SHREERAM BAGLA Date: 2026.09.08 16:09:54 +05'30'

Shreeram Bagla
Managing Director
DIN: 01895499

CIN: L90009GJ1985PLC180093
Registered Office: 701,7th Floor, Silicon Tower,
B/h Samartheshwar Mahadev, Navrangpura
Ahmedabad, Gujarat, India-380009
Email: corporate.lccinfotech@gmail.com, URL: www.lccinfotech.in

LCC® Infotech Limited

ANNUAL REPORT
2025-26

knowledge

Enriching Lives Through Technology

BOARD OF DIRECTORS

Executive Director

Mr. SHREERAM BAGLA - MD

Mr. RACHNA SUMAN SHAW -W h o l e - t i m e Director

Mr. AKHILKUMAR DILIPBHAI KOTAK - Director

Independent Director

Mr. Ramesh Kumar Pandey

Mrs. Priti Lakhotia

Mrs. Chanchal kedia

COMPANY SECRETARY & COMPLIANCE OFFICER

Mr. Vineet Jain (Upto : 05/03/2026)

Mrs. Deepshikha Khandelwal (w.e.f : 05/03/2026)

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 V. Jalan & Co
Chartered Accountant
24, NETAJI SUBHAS
ROAD 4TH FLOOR.
ROOM NO. 33 KOLKATA -
700 001

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 Ijaj Khan

Advocate Dibyangshu Das

BANKERS
ICICI Bank Ltd.

REGISTERED OFFICE

701 7th Floor, Silicon Tower, Behind
Samartheshwar Mahdev, Law Garden
Ellisbridge,Ahmedabad, Ahmadabad
City, Gujarat, India, 380006

CORPORATE OFFICE

701 , 7th floor Silicon Tower, Bh
samatheshwar mahadev, Navrangpura,
Ahmedabad,Ahmadabad City, Gujarat,
India, 380009

Website: http://www.lccinfotech.in
E-mail:
corporate.lccinfotech@gmail.com

CONTENTS

NOTICE

NOTICE is hereby given that the 40th Annual General Meeting of the Members of LCC INFOTECH LIMITED will be held through Video Conferencing on Wednesday, 30th September, 2026 at 01:00 P.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, 2026 together with Directors' Report and Auditors' Report thereon.
2. To appoint a Director in place of Mr. Rachna Suman Shaw (DIN: 10414115), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for reappointment.

3. To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:
   To appoint of M/s. Sarang Shivajirao Chavan and Associates, Chartered Accountants as Statutory Auditors of the Company;

   "RESOLVED THAT pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and Rules framed there under, as amended from time to time, M/s. Sarang Shivajirao Chavan and Associates. Chartered Accountants, Ahmedabad be and is hereby appointed as Statutory Auditors of the Company for a term of 5 (five) years to hold office from the conclusion of 40th Annual General Meeting (AGM) till the conclusion of 45th Annual General Meeting of the Company to be held in the year 2031, at such remuneration, as may be mutually agreed between the Board of Directors of the Company and the Statutory Auditors."

4. 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."

5. ALTERATION OF THE OBJECT CLAUSE OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY

"**RESOLVED THAT** pursuant to the provisions of Section 13 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, and subject to such approvals, consents, permissions and sanctions as may be required from the Registrar of Companies and/or any other statutory or regulatory authority, the consent of the Members of the Company be and is hereby accorded for alteration of the **Main Objects Clause of the Memorandum of Association of the Company** by insertion of the following new Main Objects as after the existing Main Objects:

"To carry on the business of manufacturing, producing, processing, refining, purifying, crystallizing, evaporating, grinding, crushing, washing, iodizing, fortifying, blending, compounding, packing, repacking, branding, marketing, distributing, supplying, buying, selling, purchasing, stocking, wholesaling, retailing, importing, exporting and otherwise dealing in all kinds and grades of salt, salt-based and allied products, including common salt, industrial salt, edible salt, refined salt, iodized salt, vacuum salt, solar salt, rock salt, sea salt, mineral salt, low-sodium salt, seasoning salt and other food-grade or industrial-grade salt products; and to establish, acquire, construct, purchase, lease, develop, operate and maintain salt works, salt pans, salt processing, refining, manufacturing, storage, packaging and allied facilities and to undertake all activities incidental or ancillary thereto."

"To prepare, manufacture, process, preserve, pack, repack, brand, market, distribute, trade, import, export, improve, sell, purchase and otherwise deal in all kinds of agro, agri and food products, including but not limited to spices, oilseeds, grains, cereals, pulses, vegetables, fruits, herbs, pickles, condiments, seasonings and other products derived from agricultural, farming or allied activities and to undertake all activities incidental or ancillary thereto."

RESOLVED FURTHER THAT the existing Memorandum of Association of the Company be and is hereby altered accordingly and the aforesaid Objects shall form part of the Main Objects of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things and to sign and execute all such documents, applications, forms, returns and writings as may be necessary, proper or expedient for giving effect to this resolution and to make such modifications, alterations or amendments as may be required by the Registrar of Companies or any other statutory or regulatory authority."

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

08th September 2026
Regd. Office:
701 7th Floor, Silicon Tower, Behind
Samartheshwar Mahdev, Law Garden, Ellisbridge
Ahmedabad, Ahmadabad City, Gujarat, India, 380006

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 40th 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 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 23rd September 2026.

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 27th September 2026 to 29th September 2026 (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 2025-26 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@gmail.com

    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 Wednesday, September 23rd, 2026 through email on corporate.lccinfotech@gmail.com. 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 corporate.lccinfotech@gmail.com with a copy marked to evoting@nsdl.co.in on or before September 29th , 2026, 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. 23rd September 2026 are requested to send the written / email communication to the Company at corporate.lccinfotech@gmail.com in by mentioning their Folio No. / DP ID and Client ID to obtain the Login-ID and Password for e-voting.

15. CS Nikhil Suchak, Practicing Company Secretary, (Membership No. F13289; CP No –18938), 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 NSDL. 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.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins at 9.00 a.m. on Sunday, 27th September 2026 and ends at 5:00 p.m. on Tuesday, 29th September 2026. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the cut-off date i.e. Wednesday, 23rd September 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Friday, 23 September 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	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 options available against company name or **e-Voting service provider – NSDL** and you will be re-directed to NSDL e-Voting 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 https://eservices.nsdl.com. Select **"Register Online for IDeAS"** Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 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 held 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 options available against company name or **e-Voting service provider - NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Existing users who have opted for Easi / Easiest,they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/loginor www.cdslindia.com and click on New System Myeasi. 2.After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of **e-Voting service provider i.e. NSDL.** Click on **NSDL** to cast your vote. 3.If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4.Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in 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 provided links for the respective ESP i.e. **NSDL** where the e-Voting is in progress.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Once 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 options available against company name or **e-Voting service provider-NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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. NSDL and CDSL.

Login type	Helpdesk details
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 toll free no.: 1800 1020 990 and 1800 22 44 30
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 022- 23058738 or 022-23058542-43

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

<u>How to Log-in to NSDL e-Voting website?</u>

1. 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.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password?**" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meetings on NSDL e-Voting system.

How to cast your vote electronically and join General Meetings on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (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. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cssuchaknikhil@gmail.com with a copy marked to evoting@nsdl.co.in.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to Ms. Sarita Mote at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), and AADHAR (self-attested scanned copy of Aadhar Card) by email to corporate.lccinfotech@gmail.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to corporate.lccinfotech@gmail.com If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the EGM/AGM 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 in the EGM/AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. 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.

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

08th September 2026
Regd. Office:
701 7th Floor, Silicon Tower, Behind
Samartheshwar Mahdev, Law Garden, Ellisbridge
Ahmedabad, Ahmadabad City, Gujarat, India, 380006

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

Explanatory Statements

Item 4

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 2025-26 is INR 3.07Lakhs. Accordingly, any transaction(s) by the Company with its related party exceeding INR 40.61 (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)
Siddharth Lakhotia	Related party as per Companies Act 2013 Accounting Standards and Listing Regulations	Loan availed taken by the company	30.61
Prashant Lakhotia	Related party as per Companies Act 2013 Accounting Standards and Listing Regulations	Loan availed taken by the company	10.00

*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 No 6 respectively.

Item No- 5

The Company proposes to expand and diversify its business activities by entering into the business of salt and salt-based products and agro/agri/food products. Accordingly, it is proposed to alter the Main Objects Clause of the Memorandum of Association of the Company by inserting two additional Main Objects to enable the Company to undertake such activities in a lawful and structured manner.

The proposed first object will enable the Company to undertake activities relating to the manufacturing, processing, refining, purification, crystallization, packing, branding, marketing, trading, importing, exporting and distribution of various types and grades of salt and salt-based products, including edible, industrial and other allied salt products, as well as to establish and operate facilities connected with such activities.

The proposed second object will enable the Company to undertake activities relating to the preparation, manufacture, processing, preservation, packing, branding, marketing, distribution, trading, import and export of agro, agri and food products, including spices, oilseeds, grains, cereals, pulses, vegetables, fruits, herbs, pickles, condiments, seasonings and other products derived from agricultural, farming and allied activities.

The proposed alteration will provide the Company with the necessary objects and flexibility to undertake the aforesaid business activities and pursue future business opportunities in these sectors. The proposed alteration is also intended to facilitate the Company in obtaining registrations, licences, approvals and other permissions, wherever required, for carrying on such activities.

The Board of Directors is of the opinion that the proposed alteration of the Main Objects Clause is in the best interests of the Company and its Members and accordingly recommends the Special Resolution for approval by the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

The proposed resolution is therefore placed before the Members for their approval by way of Special Resolution.

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

08th September 2026
Regd. Office:
701 7th Floor, Silicon Tower, Behind
Samartheshwar Mahdev, Law Garden, Ellisbridge
Ahmedabad, Ahmadabad City, Gujarat, India, 380006

DIRECTORS' REPORT

Dear Shareholders,

Your Directors present the 40th Annual Report together with the Audited Accounts of your Company for the year ended 31st March, 2026

1. FINANCIAL RESULTS:

The performance of your Company for the financial year ended March 31, 2026, is summarized below:

(Rs. in lakhs)

FINANCIAL RESULTS	F.Y 2025-26	F.Y 2024-25
Total Revenue from Operations (Net)	**3.07**	**35.89**
Other Income	**1.45**	**16.41**
Total Expenditure (Excluding Depreciation)	**53.65**	**165.26**
Gross Profit/(Loss)	(49.35)	(113.99)
Less:		
Depreciation	0.23	1.03
Provision for Taxation		
Earlier year's Tax		
Deferred Tax liabilities	0	0
Current Tax	0	0
Short/(Excess) Provision written back	0	0
MAT Credit		
Profit/ (Loss) after Tax (PAT)	**(49.35)**	**(215.84)**
Other Comprehensive Income	0	0
Total Comprehensive Income	**(49.35)**	**(215.84)**

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. 3,371.867 lakh at the end of financial year 2025-26. 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

Company has changed its Main object vide Resolution Passed in Extra Ordinary General Meeting (EGM) held on 02nd February,2026 and now the company is engaged in Production of Movies, Cinema/theatre/studio operations, film trading, TV advertising, and publishing, printing and distribution of books, magazines, periodicals and newspapers in India and abroad.

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 2026.

12. DIRECTORS, KEY MANAGERIAL PERSONNEL AND COMMITTEES

The Board of Directors comprises of six directors as on March 31, 2026. 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
Mr. Shreeram Bagla	01895499	Managing Director
Mrs. Rachna Suman Shaw	10414115	Wholetime Director
Mr. Akhilkumar Dilipbhai Kotak	11462460	Director
Ramesh Kumar Pandey	10701968	Independent Director (Non-Executive)
Priti Lakhotia	07914837	Independent Director (Non-Executive)
Chanchal Kedia	03473849	Independent Director (Non-Executive)

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) Mr. Shreeram Bagla, Managing Director
b) Mr. Vineet Jain, (Upto : 05/03/2026)
c) Mrs. Deepshikha Khandelwal (w.e.f : 05/03/2026)
   Company Secretary

13. MEETING

The Board of Directors of your Company met 15 (Fifteen) times during the year to deliberate the various matters. The meetings were held on 26-05-2025, 20-06-2025, 23-06-2025, 25-06-2025, 02-07-2025, 09-07-2025, 14-08-2025, 13-11-2025, 26-12-2025, 29-12-2025, 03-01-2026, 13-02-2026,05-03-2026, 06-03-2026, 11-03-2026. 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, 2026, 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, 2026, 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, 2026, 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. Chanchal Kedia- Member - Non Executive and Independent 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, 2026, 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, 2026 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, 2014and 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. Sarang Shivajirao Chavan and Associates. Chartered Accountants, Ahmedabad be and is hereby appointed as Statutory Auditors of the Company for a term of 5 (five) years to hold office from the conclusion of 40th Annual General Meeting (AGM) till the conclusion of 45th Annual General Meeting of the Company to be held in the year 2031, at such remuneration, as may be mutually agreed between the Board of Directors of the Company and the Statutory Auditors

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 2024-25. 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.

31. 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.

32. **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

33. **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, 2026 is available of website of company i.e. www.lccinfotech.in

34. **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.

35. **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.

36. **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.

37. **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.

38. **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, 2026, 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.

39. **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 compliant pending at the beginning of the FY2026. No complaints have been received by the Committee during the FY2026.

40. **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.

41. **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

42. **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.

43. 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.

44. 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 40th 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

45. 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

	s/d	**s/d**
Place: Ahmedabad	**Shreeram Bagla**	**Rachna Suman Shaw**
Date: 8th May 2026	**Managing Director**	**WTD**
	DIN 01895499	**DIN 10414115**

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 marginalized 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, 2026, is summarized below:

FINANCIAL RESULTS	F.Y 2025-26	F.Y 2024-25
Total Revenue from Operations (Net)	**3.07**	**35.89**
Other Income	**1.45**	**16.41**
Total Expenditure (Excluding Depreciation)	**53.65**	**165.26**
Gross Profit/(Loss)	(49.35)	(113.99)
Less:		
Depreciation	0.23	1.03
Provision for Taxation		
Earlier year's Tax		
Deferred Tax liabilities	0	0
Current Tax	0	0
Short/(Excess) Provision written back	0	0
MAT Credit		
Profit/ (Loss) after Tax (PAT)	**(49.35)**	**(215.84)**
Other Comprehensive Income	0	0
Total Comprehensive Income	**(49.35)**	**(215.84)**

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 2026. 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 2026 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 2026, 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 2026, 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 2026, 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, 2026

[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
701 7th Floor, Silicon Tower, Behind
Samartheshwar Mahdev, Law Garden, Ellisbridge
Ahmedabad, Ahmadabad City, Gujarat, India, 380006

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, 2026, ('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, 2026 according to the provisions of:

The Companies Act, 2013 (the Act) and the Rules made thereunder;

The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;

The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, External Commercial Borrowing;

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:

The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; Not applicable during the year under review

The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not applicable during the year under review

The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; Not applicable during the year under review

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;

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; Not applicable during the year under review ; and

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.:

The Board of Directors at its meeting held on June 20, 2025 approved the appointment of Mr. Shreeram Bagla as Managing Director of the Company for a period of 5 years subject to the approval of members in General Meeting.

The Board of Directors at their meeting held on June 23, 2025 approved/accepted

the resignation of Mr. Kirti Lakhotia as Managing Director of the Company.

the appointment of Mr. Rachna Suman Shaw as Wholetime Director of the Company for a period of 5 years subject to the approval of members in General Meeting.

The Board of Directors at their meeting held on June 25, 2025 approved resignation of Mr. Pratik Lakhotia as

Whole time Director & CFO of the Company.

The Board of Directors at their meeting held on July 2, 2025 approved resignation of Mr. Sidharth Lakhotia as Whole time Director of the Company.

M/s. Budhia & Co, the Statutory Auditors of the Company have tendered their resignation as the Statutory Auditors of the Company w.e.f July 24, 2025.

The shareholders of the Company at their 39th Annual General Meeting held on Thursday, September 25, 2025 have approved the following:

Appointment of M/s. V Jalan & Co, as the Statutory Auditor of the Company

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

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

Approved existing as well as new material related party transactions

The Company has announced open offer for acquisition of up to 4,38,34,271 (four crore thirty eight lakhs thirty Four thousand two hundred seventy one) fully paid-up equity shares of face Value of Rs 32/- each ("equity shares") representing 26.00% (twenty six Percent) of the emerging voting share capital of LCC Infotech Limited ("LCCINFOTEC" or the "target company" or "TC") by Kunjit Maheshbhai Patel ("acquirer"), from the public shareholders of target Company, pursuant to and in compliance with the requirements of regulation 3(1) & 4 Read with regulations 13, 14 and 15(1) of the Securities and Exchange Board of India (Substantial Acquisition Of Shares and Takeovers) Regulations, 2011, as amended ("SEBI (SAST) Regulations, 2011") ('offer" or "open offer").

The shareholders of the Company at their Extra Ordinary General Meeting held on Monday, February 2, 2026 have approved the following:

Alteration of Object Clause of the Memorandum of Association ("MoA") of the Company

Shifting the Registered office of the Company from State of West Bengal to State of Gujarat

Increase in Authorised Share Capital of the Company from Rs. 51,00,00,000/- (Rupees Fifty-One Crores Only) to Rs 80,00,00,000/- (Rupees Eighty Crores Only)

Issue of 4,20,00,000 Equity Shares of the Company on a Preferential basis:

Regularization of Appointment of Mr. Akhilkumar Dilipbhai Kotak (DIN: 11462460) as an Executive Director of the Company

Approved Borrowing Funds pursuant to the provisions of Section 180(1) (C) of the Companies act, 2013, not exceeding Rs. 250 Crores.

Approved Loans, Investments, Guarantee or Security under Section 185 of Companies Act, 2013.

The Board of Directors at their meeting held on June 25, 2026 approved

Appointment of Ms. Deepshikha Khandelwal (Membership No. A63840) as a Company Secretary cum Compliance Officer of the Company w.e.f. 05th March 2026

Resignation of Mr. Vineet Jain (Membership No.: A51481) from the Post of Company Secretary cum Compliance Officer of the Company w.e.f. 05th March 2026.

The Board of Directors at their meeting held on March 6, 2026 approved allotment of 4,20,00,000 (Four Crore Twenty Lakhs) Equity Shares to the allottees on Preferential Basis.

The Board of Directors at their meeting held on March 6, 2026 approved allotment of 20,60,79,171 (Twenty Crore Sixty Lakhs Seventy-Nine Thousand One Hundred Seventy One) Convertible Warrants to the allottees on Preferential Basis.

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: A021427H000545511
Place: Kolkata
Date: May 29, 2026

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.

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.

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.

I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

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.

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

Sd/-
CS Md. Shahnawaz
Proprietor
Membership No.: 21427
CP No.: 15076
Peer Review Regn No. 6376/2025
UDIN: A021427H000545511
Place: Kolkata
Date: May 29, 2026

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. 30,61,000/-
5	Date of approval by the Board	27.05.2022
6	Amount paid as advances, if any	Nil

SL. No.	Particulars	Details
1	Name (s) of the related party & nature of relationship	Prashant Lakhotia
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. 10,00,000/-
5	Date of approval by the Board	27.05.2022
6	Amount paid as advances, if any	Nil

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 ratio of the remuneration of each director to the median employee's remuneration and other details in terms of Sub Section 12 of Section 197 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Sr. No.	Requirements	Disclosure	
I.	The ratio of remuneration to each director to the median remuneration of the employees for the financial year	MD/WTD	N/A
		Other Director	N/A
II.	The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary in the financial year	MD/WTD	N/A
		Other Director	N/A
III.	The percentage increase in the median remuneration of employees in the financial year	N/A	
IV.	The number of permanent employees on the rolls of the Company as on 31st March, 2026	02	
V.	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.	Nil	
VI.	Affirmation that the remuneration is as per the remuneration policy of the Company	Yes, it is confirmed	

For, LCC Infotech Limited

s/d
Shreeram Bagla
Managing Director
DIN: 01895499

s/d
Rachna Suman Shaw
WTD
DIN:10414115

Place: Ahmedabad
Date: 8th Sep 2026

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
Mr. AKHILKUMAR DILIP BHAIKOTAK*	Director (Executive Director)	0	None	Nil	Nil
Mr. SHREERAM BAGLA*	Managing Director (Executive Director)	1	1	Nil	Nil
Mrs. RACHNA SUMAN SHAW* (CFO)	Wholetime Director (Executive Director)	3	2	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	Nil	1	Nil	Nil

* Promoters of the company.
# Excludes Directorship in Foreign Companies,
$ Only Audit Committee and Stakeholders Relationship Committee have been considered.

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, 2026 are as under:

Name of Directors	Category of Directors	No. of Shares held
Mr. SHREERAM BAGLA	Managing Director	2,90,25,566
Mr. RACHNA SUMAN SHAW	Whole-time director	2,90,16,791

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 2025-2026 are as under:

Sr. No.	Date	Board Strength	No. of Directors Present
1	26-05-2025	6	6
2	20-06-2025	6	6
3	23-06-2025	6	6
4	25-06-2025	6	6
5	02-07-2025	6	6
6	09-07-2025	6	6
7	14-08-2025	6	6
8	13-11-2025	6	6
9	26-12-2025	6	6
10	29-12-2025	6	6
11	03-01-2026	6	6
12	13-02-2026	6	6
13	05-03-2026	6	6
14	06-03-2026	6	6
15	11-03-2026	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. RACHNA SUMAN SHAW (WTD)	12	12	Yes
MR. SHREERAM BAGLA (MD)	13	13	Yes
MR. AKHILKUMAR DILIPBHAIKOTAK	4	4	NO
MR. RAMESH KUMAR PANDEY	15	15	Yes
MRS.PIRTI LAKHOTIA	15	15	Yes
MRS. CHANCHAL KEDIA	15	15	Yes

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 26.03.2026, 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 2026 is given below:

(In Rs.)

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.
MRS. RACHNA SUMAN SHAW (WTD)	-	-	-	-	-	-
MR. SHREERAM BAGLA (MD)	-	-	-	-	-	-
MR. AKHILKUMAR DILIPBHAIKOT	-	-	-	-	-	-

AK						
MR. RAMESH KUMAR PANDEY		-	-	-	200000	-
MRS.PIRTI LAKHOTIA		-	-	-	180000	-
MRS KIRTI LAKHOTIYA	49800	-	-	-	-	-
MR PRATHIK LAKHOTIYA	25400	-	-	-	-	-
MR SIDHARTH LAKHOTIYA	99800	-	-	-	-	-
MRS. CHANCHAL KEDIA ^	200000	-	-	-	200000	-
CS VINITEE	90000	-	-	-	-	-
RUPSA MAL	11000	-	-	-	-	-
CS DEEPSIKA	22000	-	-	-	-	-

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 31.03.2026.

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	26.05.2025	14.08.2025	13.11.2025	13.02.2026
Mr. Ramesh Kumar Pandey	Chairman	Yes	Yes	Yes	Yes
Mrs.Pirti Lakhotia	Member	Yes	Yes	Yes	Yes
Mrs. Chanchal kedia	Member	Yes	Yes	Yes	Yes

Mrs. DEEPSHIKHA KHANDELWAL, 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, 2026. Mr. Ramesh Kumar Pandey is the Chairman of the Committee.

During the year under review the committee met on 20/06/2025, 23/06/2025, 05/03/2026 and 03/01/2026 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. SHREERAM Bagla as on March 31, 2026. Mr. Ramesh Kumar Pandey is the Chairman of the Committee.

The Committee met four times during the year on 09.04.2025, 02.07.2025, 04.10.2025 and 02.01.2026 which was duly attended by all the committee members.

Compliance officer: Mr. DEEPSHIKHA KHANDELWAL act as compliance officer of the company. PH: 033-23570048 Email: corporate.lccinfotech@gmail.com

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, 0 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 31.03.2026 :None
- Number of share transfer cases received during the year 0
- Number of share transmission received during the yea 0
- Number of shares dematerialized during the year 8000
- 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.10,62,000/- 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:

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 2/5A, Sarat Bose Road, Kolkata700020	25.09.2024	11.30 AM
2024-25	Virtual Meeting /VC from Corporate Office Primarc Tower, DN 36, Sector-V, Saltlake city , Kolkata-700091	25.09.2025	11.30 AM

➢ Resolution(s) passed through Postal Ballot

No resolution was pass through postal ballot during the financial year 2025-26

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

➢ General Shareholder Information

- Virtual Annual General Meeting: Thursday, 30th September, 2026 at 01.00 P.M.
- The company has not declared any dividend during the year 2025-26. Further no dividend is proposed at the ensuing AGM.
- Book Closure date: 23rd September 2026 to 29th September 2026 (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.lccinfortach.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 2025	6.53	5.09	6.53	5.09
May 2025	5.91	4.94	5.91	4.94
June 2025	6.27	4.80	6.27	4.80
July 2025	5.13	3.90	5.13	3.90
August 2025	5.04	4.03	5.04	4.03
September 2025	4.59	4.19	4.59	4.19
October 2025	5.04	4.22	5.04	4.22
November 2025	5.66	4.04	5.66	4.04
December 2025	5.38	4.23	5.38	4.23
January 2026	5.39	4.41	5.39	4.41
February 2026	5.64	4.86	5.64	4.86
March 2026	5.25	4.27	5.25	4.27

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- 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, 2026

Distribution of shareholders	Numbers of shareholders	% of Shareholders	Number of shares	% of shareholding
UPTO to 2500	37893	91.553	14573222	11.51
2501 to 5000	1779	4.298	7101704	5.61
5001 to 10000	903	2.182	7124446	5.63
10001 to 15000	258	0.623	3277029	2.59
15001 to 20000	149	0.360	2705951	2.14
20001 to 25000	104	0.251	2446833	1.93
25001 to 50000	150	0.362	5444833	4.30
50001 to 250000	130	0.314	13907560	10.99
250001 to 500000	12	0.029	4297077	3.39
500001 to above	11	0.027	65714695	51.91
	41389	100.00	126593350	100.00

➢ Category of Shareholding as On 31.03.2026

(A)	**Promoter Group**				
	DIR. RELV.	2	0.01	58042357	45.85
	PROM. COM.	0	0.00	0	0.00
	Sub-total (A)	**2**	**0.01**	**58042357**	**45.85**
(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	0		
(e)	Resident Individuals	40984	99.02	60914527	48.12
(f)	Non Resident	130	0.31	1156758	0.91
(g)	Bodies Corporate	270	0.65	6419908	5.07
	Sub-total (B)	**41389**	**99.99**	**68559768**	54.16
	Total (A)+(B)	**41389**	**100.00**	**126593350**	**100.00**

➢ Holding Pattern as on 31.03.2026

Sl No.		No. of Shares	Percentage of Shares	No. of Holders	Percentage of Shareholders
1	NSDL	63184041	64.53	11662	25.98
2	CDSL	61606703	34.04	31859	70.97
3	PHYSICAL	1802606	1.43	1368	3.05
	TOTAL	12,65,93,350	100.00	44889	100

Dematerialization of shares and liquidity:

As on 31st March, 2026 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 701 7th Floor, Silicon Tower, Behind Samartheshwar Mahdev, Law Garden, Ellisbridge,Ahmedabad, Ahmadabad City, Gujarat, India, 380006	Corporate Office LCC Infotech Limited 701 , 7th floor Silicon Tower, Bh samatheshwar mahadev, Navrangpura, Ahmedabad,Ahmadabad City, Gujarat, India, 380009
Any Query on Annual REPORT LCC Infotech Limited Secretarial Department 7th floor Silicon Tower, Bh samatheshwar mahadev, Navrangpura, Ahmedabad,Ahmadabad City, Gujarat, India, 380009	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 DEEPSHIKHA KHANDELWAL 706, SHANTI NAGAR, OPP. DURGAPURA RAILWAY STATION, JAIPUR, RAJASTHAN – 302018, Ph: 8562803389	

➢ 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. 150000 /- 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 2025-26

Mr. Rachna Suman Shaw
WTD
Din: 10414115
Ahmedabad, 8th Sep 2026

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, 2026 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, 2026.
- The Company has adopted IND Accounting Standards for preparation of accounts during the Financial Year 2025-26; 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 2026.

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 ensuing 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: Ahmedabad	RACHNA SUMAN SHAW
Date: 8th September 2026	WTD
	DIN- 10414115

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
701 7th Floor, Silicon Tower,
Behind Samartheshwar Mahdev, Law Garden,
Ellisbridge, Ahmedabad 380006

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, 2026 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. Akhilkumar Dilipbhai Kotak	11462460	03/01/2026
2.	Mr. Shreeram Bagla	01895499	20/06/2025
3.	Mrs. Rachna Suman Shaw	10414115	23/06/2025
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: A021427H000545533

Kolkata, May 29, 2026

INDEPENDENT AUDITOR'S OPINION

To,
The Members of,
LCC Infotech Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying Financial Statement of **LCC Infotech Limited** ("the Company"), which comprises of the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended March 31, 2026, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its loss and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Basis for Opinion section, we have determined the matter described below to be a key audit matter to be communicated in our report.

Key Audit Matter	Auditor's Response
The Company advanced ₹4,012.75 lakhs during the year to Omega Interactive Technologies Limited under a composite agreement for purchase of a completed film and production of ten further films, aggregating a commercial	We examined the underlying agreement. We obtained a confirmation of amounts received from Omega Interactive Technologies Limited. We evaluated management's classification and disclosure of the amount in the financial

commitment of ₹101 crores. This represents a new and significant line of business for the Company and a substantial proportion of its total assets. We identified the compliance and recoverability aspects of this transaction as a key audit matter given its size, its nature relative to the Company's ordinary business, and its recency at the balance sheet date.	statements. Based on the procedures performed, we did not identify any matter that caused us to believe the compliance and disclosure aspects of this transaction, as evaluated, are not appropriate.

Information other than the financial statements and auditors' 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 Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 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 during the course of our 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. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 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 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 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 financial statements, including the disclosures, and whether the 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 financial statements of the current period 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

As required by the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure "A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2026 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**"; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

  i. The Company has disclosed the impact of pending litigations on its financial position in its financial statement – refer note 2(o) of its financial statement;

  ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

  iii. There has been no delay in transferring amounts, 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, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

  (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party

("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

Based on audit procedures which we 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) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For V Jalan & Co.
Chartered Accountants
FRN – 320010E

Place: Kolkata
Date: The 29th day of May 2026

sd/-
(CA. Vishal Jalan)
Partner
M. No.: 061503
UDIN: 26061503CPLHBS8393

ANNEXURE – A TO IN OUR INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2026 OF M/S LCC INFOTECH LIMITED

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, 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) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the title deeds of 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.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.

(ii) (a) The management has not conducted physical verification of inventory at reasonable intervals during the year. In our opinion, there is no coverage and procedure for physical verification by the management. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed.

(b) The Company has not been sanctioned working capital limits in excess of Rs. five crores 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) During the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties:

(a) During the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity

To whom	the aggregate amount during the year	balance outstanding at the balance sheet date
Parties other than subsidiaries, joint ventures and associates	Nil	Nil
Subsidiaries, joint ventures and associates	Nil	Nil

(b) According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

(c) schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular;

(d) According to the information and explanation given to us, no amount is overdue in these respects;

(e) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties;

(f) The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, required details in respect thereof are as below:

the aggregate amount	percentage thereof to the total loans granted	aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013
NIL	NIL	Nil

(iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit;

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof 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 in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

(ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

(b) Company is not declared wilful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

(d) According to the information and explanation given to us, the company has not used funds raised on short term basis long term purposes;

(e) As Company does not have any subsidiaries, associates or joint ventures during the year therefore, provisions of the Clause 3(ix)(e) of the Order is not applicable to the company:

(f) As Company does not have any subsidiaries, associates or joint ventures during the year therefore, provisions of the Clause 3(ix)(f) of the Order is not applicable to the company;

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made a preferential allotment of 42000000 Equity Shares of Rs.2 each at a premium of Rs. 2.55 each during the year under review

(xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

(xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company:

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

(xiv) (a) According to the information and explanations given to us, the company has internal audit system commensurate with the size and nature of its business;

(b) However, no internal audit reports of any Internal Auditors provide to us to considered for the period under audit;

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has incurred cash losses in the current financial year amounting to Rs. 48.98 Lakhs and In the immediately preceding financial year amounting to Rs. 112.96 Lakhs;

(xviii) There has was resignation of the previous statutory auditors Budhia & Co. during the year due to their personal reasons. However, there is no objection or concern raised by the outgoing previous auditor and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

(xix) On the basis of the financial ratios, 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 indicating that company is incapable 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) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For V Jalan & Co.
Chartered Accountants
FRN – 320010E

Place: Kolkata
Date: The 29th day of May 2026

sd/-
(CA. Vishal Jalan)
Partner
M. No.: 061503
UDIN: 26061503CPLHBS8393

ANNEXURE – B TO IN OUR INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2026 OF M/S LCC INFOTECH LIMITED

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 March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India". 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 judgement, 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 March 31, 2026, 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 V Jalan & Co.
Chartered Accountants
FRN – 320010E

Place: Kolkata
Date: The 29th day of May 2026

sd/-
(CA. Vishal Jalan)
Partner
M. No.: 061503
UDIN: 26061503CPLHBS8393

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

Balance Sheet as at March 31, 2026

Rs. in lacs

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
Assets			
Non-current assets			
(a) Property, plant and equipment	3	34.39	34.39
(b) Financial assets			
(i) Investments	4	-	-
(ii) Loan	5	41.75	33.64
(iii) Other financial assets	6	3,978.34	8.94
		4,054.48	**76.97**
Current assets			
(a) Inventories	7	271.12	-
(b) Financial assets			
(i) Trade receivables	8	401.98	416.81
(ii) Cash and cash equivalents	9	7.09	0.73
(c) Other current assets	10	23.93	18.79
		704.12	**436.33**
TOTAL ASSETS		**4,758.61**	**513.30**
Equity and Liabilities			
Equity			
(a) Equity share capital	11	3,371.87	2,531.87
(b) Other equity	12	901.01	(2,464.81)
Total equity		**4,272.88**	**67.06**
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	13	-	16.37
		-	**16.37**
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	14	237.88	194.70
(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	103.15	102.47
(iii) Other Financial Liabilities	16	143.08	130.83
(b) Other Current Liabilities	17	1.62	1.87
		485.73	**429.87**
Total liabilities		**485.73**	**446.24**
Total Equity and Liabilities		**4,758.61**	**513.30**

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 V. Jalan & Co.
Chartered Accountants
Firm Registration Number: 320010E

sd/-
Vishal Jalan
Partner
Membership Number: 061503
UDIN:26061503CPLHBS8393

sd/-
Shreeram Bagla
Managing Director
DIN : 01895499

sd/-
Rachna Suman Shaw
Whole Time Director
DIN : 10414115

sd/-
Deepshikha Khandelwal
Company Secretary
ICSI Membership No. A63840

Place : Kolkata
Date : May 29, 2026

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

Statement of Profit and Loss for the year ended March 31, 2026

Rs. in lacs

	Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
	Income			
I.	Revenue from operations	18	3.07	35.89
II.	Other income	19	1.45	16.41
III.	**Total income (I+II)**		**4.52**	**52.30**
	Expenses			
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	0.00	0.00
	Employee benefits expense	21	8.78	53.32
	Finance costs	22	4.46	2.37
	Depreciation and amortisation expense	3	0.23	1.03
	Other expenses	23	40.26	109.57
IV.	**Total expense**		**53.73**	**166.29**
V.	**Profit/(loss) before exceptional items and Tax (III - IV)**		**(49.21)**	**(113.99)**
VI	**Exceptional Items (Refer note. 35)**	24	0.16	101.85
VII	**Profit/(loss) after Exceptional Items before Tax (V-VI)**		**(49.35)**	**(215.84)**
VIII.	**Tax expense**			
	(a) Current tax		-	-
	(b) Deferred tax		-	-
IX	**Profit/(loss) for the year (VII -VIII)**		**(49.35)**	**(215.84)**
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)**		**(49.35)**	**(215.84)**
	Earnings per share before Exceptional Items - Basic and diluted (Nominal value Rs. 2 per share)	25	(0.03)	(0.09)
	Earnings per share after Exceptional Items - Basic and diluted (Nominal value Rs. 2 per share)		(0.03)	(0.17)

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 V. Jalan & Co.
Chartered Accountants
Firm Registration Number: 320010E

sd/-
Vishal Jalan
Partner
Membership Number: 061503
UDIN:26061503CPLHBS8393

sd/-
Shreeram Bagla
Managing Director
DIN : 01895499

sd-
Rachna Suman Shaw
Whole Time Director
DIN : 10414115

sd/-
Deepshikha Khandelwal
Company Secretary
ICSI Membership No. A63840

Place : Kolkata
Date : May 29, 2026

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

Cash Flow Statement for the year ended March 31, 2026

Particulars	Note	Year ended March 31, 2026	Year ended March 31, 2025
A. Operating Activities			
Profit/ (Loss) before tax		**(49.35)**	**(215.84)**
Adjustments to reconcile profit/(loss) before tax to net cash flows:		-	-
Loss on Sale of Subsidiary		-	**101.85**
Exceptional Items		-	-
Depreciation and amortisation expense	3	0.23	1.03
Finance costs		4.46	2.37
Operating cash flows before working capital changes		**(44.66)**	**(110.59)**
Movements in working capital :			
Decrease / (Increase) in Trade receivables		14.83	(18.86)
Decrease / (Increase) in Inventories		(271.12)	-
Decrease / (Increase) in Other financial assets		(7.34)	48.98
Increase / (Decrease) in trade payables		0.68	11.27
Increase / (Decrease) in Other Current Liabilities		11.78	11.43
Increase / (Decrease) in provisions		-	-
Increase / (Decrease) in Other Current Assets		3.80	
Increase / (Decrease) in Loans & Advances		(3,979.11)	2.16
Cash generated from / (used) in operations		**(4,271.15)**	**(55.61)**
Income tax paid (net of refund)		-	-
Net cash generated from / (used in) operating activities	**a**	**(4,271.15)**	**(55.61)**
B. Investing Activities			
Proceeds from sale of Property, Plant & Equipments		-	2.85
(Increase)/Decrease in Investments		-	52.40
Proceeds from Sale of Subsidiary		-	82.33
Investment in fixed bank deposits		-	-
Proceeds from fixed bank deposits		-	-
Net cash generated from / (used in) investing activities	**b**	**-**	**137.58**
C. Financing Activities			
Procedding from Application Money Received (Equity and Prefential)		**4,255.16**	
Proceeds from borrowings		26.81	-
Repayment of borrowings		-	(81.83)
Interest paid		(4.46)	(2.37)
Net cash generated from / (used in) financing activities	**c**	**4,277.51**	**(84.20)**
Net Increase / (decrease) in cash and cash equivalents	**a+b+c**	**6.36**	**(2.23)**
Cash and Cash Equivalents at the beginning of the year		0.73	2.96
Cash and Cash Equivalents at the end of the year (refer note 9)		**7.09**	**0.73**

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

Balances with banks :			
In Current Accounts		0.73	-2.23
Cash on Hand		6.36	2.96
Total		**7.09**	**0.73**
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 V. Jalan & Co.
Chartered Accountants
Firm Registration Number: 320010E
sd/-
Vishal Jalan
Partner
Membership Number: 061503
UDIN:26061503CPLHBS8393
Place : Kolkata
Date : May 29, 2026

sd/-
Shreeram Bagla
Managing Director
DIN : 01895499

sd/-
Rachna Suman Shaw
Whole Time Director
DIN : 10414115

sd/-
Deepshikha Khandelwal
Company Secretary
ICSI Membership No. A63840

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

Statement of changes in equity for the year ended March 31, 2026

A) Equity share capital (refer note 11)

1) Current reporting Year — **Rs. in lacs**

Balance as at April 1, 2025	Change in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2025	Change in equity share capital during the current year	Balance as at March 31, 2026
2,531.87	**-**	**2,531.87**	**800.00**	**3,331.87**

2) Previous 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

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, 2025	4,005.95	0.70	(6,255.62)	**(2,248.97)**
Add : Issue for Current year	1,071.00	-	-	
Profit/(Loss) for the year	-	-	(49.35)	**(49.35)**
Other comprehensive income/ (loss) for the year	-	-	-	**-**
Balance as at March 31, 2026	5,076.95	0.70	(6,304.97)	**(2,298.32)**

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, 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)**

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 V. Jalan & Co.
Chartered Accountants
Firm Registration Number: 320010E

sd/-

Vishal Jalan
Partner
Membership Number: 061503

Place : Kolkata
Date : May 29, 2026

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

sd/-
Shreeram Bagla
Managing Director
DIN : 01895499

sd/-
Rachna Suman Shaw
Whole Time Director
DIN : 10414115

sd/-
Deepshikha Khandelwal
Company Secretary
ICSI Membership No. A63840

❖ Company Information

LCC Infotech Limited (the 'Company') is a Limited Company, domiciled in India with a registered office located at 701 , 7th floor Silicon Tower, Navrangpura, Ahmadabad City, Gujarat, India, 380009. The Registration Number of the Company is L90009GJ1985PLC180093. LCC Infotech Limited was primarily engaged in providing Information Technology (IT) education, vocational training, and skill development services. Company has changed its Main object vide Resolution Passed in Extra Ordinary General Meeting (EGM) held on 02^{nd} February,2026 and now the company is engaged in Production of Movies, Cinema/theatre/studio operations, film trading, TV advertising, and publishing, printing and distribution of books, magazines, periodicals and newspapers in India and abroad.

❖ Significant Accounting Policies: -

These financial statements have been prepared in accordance with the accounting principles generally accepted in India including Indian Accounting Standards (Ind AS) prescribed under the section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirement of Division II of Schedule III of the Companies Act 2013, (Ind AS Compliant Schedule III), as applicable to financial statements.

Accordingly, the Company has prepared these financial statements which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the Statement of Changes in Equity for the year ended as on that date, and material accounting policies and other explanatory information (together hereinafter referred to as “financial statements”).

a) General

The financial statements have been prepared on a historical cost basis, except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Accounting policies not specifically referred to otherwise are in consonance with generally accepted accounting principles.

The financial statements are presented in INR and all values are rounded to the nearest lacs (`00,000) up to two decimal, except when otherwise indicated.

b) Basis of Accounting

The company follows the mercantile system of accounting unless otherwise stated.

c) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

d) Current vs. Non-Current

The Company presents assets and liabilities in the balance sheet based on current / non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax asset and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

e) Investments

Investments are stated at cost.

f) Inventories

Inventories are valued at cost or net realizable value, whichever is lower.

g) Revenue and Expenditure Recognition

Revenue is recognized and expenditure is accounted for on an accrual basis, except insurance claims and claims related to material purchased and sold, which are accounted for on a cash basis.

h) Cryptocurrency / Virtual Currency

The company has not traded or invested in cryptocurrency or virtual currency during the financial year.

i) Miscellaneous Expenditure

Miscellaneous expenditure such as preliminary expenses are amortized over a period of 5 years.

j) Deferred Tax
Deferred tax is recognized for all temporary differences, subject to prudence and at currently applicable rates. Deferred tax assets are recognized only if there is virtual certainty of realization.

k) Foreign Currency Transactions
There were no foreign currency transactions during the year.

l) Contingent Liabilities
There are no contingent liabilities.

m) Details of Payment to Auditors
(Details as per financial statements)

n) Micro & Small Enterprises
The amount due to Micro & Small Enterprises is based on the information available with the company.

o) Utilization of Borrowings
Where the company has not used borrowings from banks and financial institutions for the specific purpose for which they were taken, details of usage are disclosed: Not Applicable.

p) Realizable Value of Assets
In the opinion of the Board, there are no assets (other than Property, Plant & Equipment, Intangible Assets, and Non-current Investments) whose realisable value is lower than the carrying amount: Not Applicable.

q) Revaluation of Property, Plant & Equipment
The company has not revalued its Property, Plant & Equipment: Not Applicable.

r) Loans & Advances to Promoters, Directors, KMP & Related Parties
No such loans or advances outstanding.

s) CWIP Ageing
Not Applicable.

t) CWIP Completion Schedule
Not Applicable.

u) Intangible Assets under Development
Not Applicable.

v) Benami Property
The company does not have any benami property and no proceedings have been initiated.

w) Borrowings Secured by Current Assets
The company does not have such borrowings: Not Applicable.

x) Wilful Defaulter Status
The company has not been declared a wilful defaulter by any bank or financial institution.

y) Relationship with Struck Off Companies
Not Applicable.

z) Charges Registration with ROC
No charges or satisfaction pending beyond statutory period: Not Applicable.

aa) Compliance with Layers of Companies
The company has complied with prescribed layers under the Companies Act.

bb) Scheme of Arrangements
No scheme of arrangement approved during the year: Not Applicable.

cc) Intermediary Transactions (Outgoing)
No funds advanced with understanding to route to ultimate beneficiaries: Not Applicable.

dd) Intermediary Transactions (Incoming)
No funds received with such understanding: Not Applicable.

ee) Unrecorded Income
No unrecorded income disclosed during tax assessments: Not Applicable.

ff) CSR Applicability
The company is not covered under Section 135 of the Companies Act.

gg) Previous Year Figures
Previous year figures have been regrouped/reclassified wherever necessary to correspond with current year classification.

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

Notes to financial statements as at and for the year ended March 31, 2026

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, 2025	**34.39**	**-**	**-**	**-**	**-**	**34.39**
Additions		-	-			-
Disposals/Transfer	-	-	-	-	-	-
As at March 31, 2026	**34.39**	**-**	**-**	**-**	**-**	**34.39**
As At April 01, 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**	**-**	**6.19**	**64.69**
Depreciation						
As at April 01, 2025	**-**	**-**	**-**	**-**	**-**	**-**
Charge for the year	-	-	-	-	-	-
Disposals/Transfer	-	-	-	-	-	-
As At March 31, 2026	**-**	**-**	**-**	**-**	**-**	**-**
As At April 01, 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, 2026	**34.39**	**-**	**-**	**-**	**-**	**34.39**
As at March 31, 2025	**34.39**	**-**	**-**	**-**	**-**	**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, 2026	As at March 31, 2025
Investments at Amortised Cost		
Unquoted Equity Shares (fully paid up)		
- In Subsidiary Companies		
eLcc Info. Com Limited	-	-
(18,41,750 equity shares (March 31, 2023: 18,41,750) of Rs. 10 each)		
Quoted Equity Share (Fully Paid Up)		
NIIT Limited	-	-
(NIL** equity shares (March 31, 2023 : 100) of Rs.2 each)		
Universal Media Network Limited	-	-
(NIL** equity shares (March 31, 2023 : 7,82,425) of Rs.2 each)		
R. S. Software Limited	-	-
(NIL** equity shares (March 31, 2023 : 1,500) of Rs. 10 each)		
ATN International Limited	-	-
(NIL** equity shares (March 31, 2023 : 1,51,673) of Rs. 4 each)		
Tata Steel Limited	-	-
(NIL** equity shares (March 31, 2023 : 7,500) of Rs. 10 each)		
Sun Pharma Advance Research Co. Ltd	-	-
(NIL** equity shares (March 31, 2023 : 3,000) of Rs. 5 each)		
Unquoted Equity Shares (fully paid up)		
- In other companies		
Abex Infocom Pvt. Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 50,000) of Rs. 10 each)		
Advertiser's Advertising Agency Limited	-	-
(2,400 equity shares (March 31, 2023 : 2,400) of Rs. 10 each)		
Alkon Trading Pvt. Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 26,000) of Rs. 10 each)		
Aradhana VyaparPvt. Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 36,000) of Rs. 10 each)		
Aristo Projects Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 45,650) of Rs. 10 each)		
Ashoke Paper Mills Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 1,50,000) of Rs. 10 each)		
Bhairav Trde Link Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 4,000) of Rs. 10 each)		
Casecade Dealcom Pvt. Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 93,450) of Rs. 10 each)		
Celeste Merchandise Pvt. Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 12,258) of Rs. 10 each)		
Champak Niketan Pvt. Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 30,000) of Rs. 10 each)		
	-	-
Destiny International Ltd.	-	-
(NIL** equity shares (March 31, 2023 : 1,00,000) of Rs. 10 each)		

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

4: Investments **Rs. In Lacs**

Name of the Company	As at March 31, 2026	As at March 31, 2025
Unquoted Equity Shares (fully paid up)		
- In other companies		
Dhansafal Vyapaar Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 49,000) of Rs. 10 each)	-	-
Escrots Trade Link Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 74,000) of Rs. 10 each)	-	-
Galvenotek Industries Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 1,30,000) of Rs. 10 each)	-	-
Goldwine Merchendise Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 20,000) of Rs. 10 each)	-	-
Gurupath Merchendise Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 25,000) of Rs. 10 each)	-	-
Hanurag Projects Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 87,850) of Rs. 10 each)	-	-
Indivar Kutir Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 30,000) of Rs. 10 each)	-	-
Jeet Vaniya Ltd. (NIL** equity shares (March 31, 2023 : 36,000) of Rs. 10 each)	-	-
Jhalar Vincom Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 36,000) of Rs. 10 each)	-	-
Jmd Sounds Ltd. (NIL** equity shares (March 31, 2023 : 36,000) of Rs. 10 each)	-	-
Mangalmayee Garments Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 16,000) of Rs. 10 each)	-	-
Mansingh Oils & Grains Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 3,91,967) of Rs. 10 each)	-	-
Nathoo Commodities Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 40,000) of Rs. 10 each)	-	-
Nutshell Vyapar Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 80,000) of Rs. 10 each)	-	-
Ojas Suppliers Ltd. (NIL** equity shares (March 31, 2023 : 26,000) of Rs. 10 each)	-	-
Pentacon Plastic Co. Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 36,000) of Rs. 10 each)	-	-
PKV Spun Pipe Impex Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 36,000) of Rs. 10 each)	-	-
Platinum BioTech Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 7,500) of Rs. 10 each)	-	-
Pleasure Investment Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 1,02,300) of Rs. 10 each)	-	-
Pushpak Trading & Consultancy Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 82,000) of Rs. 10 each)	-	-
Rangbarshi Projects Ltd. (NIL** equity shares (March 31, 2023 : 60,000) of Rs. 10 each)	-	-

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4: Investments — **Rs. In Lacs**

Name of the Company	**As at March 31, 2026**	**As at March 31, 2025**
Unquoted Equity Shares (fully paid up) ***- In other companies***		
Raunak Tracon Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 42,550) of Rs. 10 each)	-	-
Ricon Tieup Ltd. (NIL** equity shares (March 31, 2023 : 50,000) of Rs. 10 each)	-	-
Rolex Merchant Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 2,800) of Rs. 10 each)	-	-
Rubion Marketing Ltd. (NIL** equity shares (March 31, 2023 : 30,000) of Rs. 10 each)	-	-
Sapience Commodities Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 25,500) of Rs. 10 each)	-	-
Savera Traders Ltd. (NIL** equity shares (March 31, 2023 : 29,750) of Rs. 10 each)	-	-
Shalu Properties Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 18,000) of Rs. 10 each)	-	-
Sheetal Farms Ltd. (NIL** equity shares (March 31, 2023 : 50,000) of Rs. 10 each)	-	-
Shivganga Distributors Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 30,000) of Rs. 10 each)	-	-
Shree Agro Industries Ltd. (NIL** equity shares (March 31, 2023 : 7,11,600) of Rs. 10 each)	-	-
Shyam Sree Steels Ltd. (NIL** equity shares (March 31, 2023 : 1,790) of Rs. 10 each)	-	-
Skylark Commerce Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 50,000) of Rs. 10 each)	-	-
StarPoint Management Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 29,000) of Rs. 10 each)	-	-
Sudhanil Vanija Ltd. (NIL** equity shares (March 31, 2023 : 29,050) of Rs. 10 each)	-	-
Swarnima Properties Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 50,000) of Rs. 10 each)	-	-
Tayal Trading Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 40,000) of Rs. 10 each)	-	-
The Thermic Steel Co. Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 53,000) of Rs. 10 each)	-	-
Top Light Tradelink Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 1,00,000) of Rs. 10 each)	-	-
Triplerank Marketing Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 30,000) of Rs. 10 each)	-	-

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4: Investments **Rs. In Lacs**

Name of the Company	As at March 31, 2026	As at March 31, 2025
Unquoted Equity Shares (fully paid up)		
- In other companies		
Turnkey Commodities Ltd. (NIL** equity shares (March 31, 2023 : 1,04,500) of Rs. 10 each)	-	-
Twinkle Traders Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 40,000) of Rs. 10 each)	-	-
Vijay Investment & Trading Pvt. Ltd. (NIL** equity shares (March 31, 2023 : 55,500) of Rs. 10 each)	-	-
Vijay Path Distributors Ltd. (NIL** equity shares (March 31, 2023 : 52,000) of Rs. 10 each)	-	-
Weldorf Tradelink Ltd. (NIL** equity shares (March 31, 2023 : 15,000) of Rs. 10 each)	-	-
Whiteline Barter Ltd. (NIL** equity shares (March 31, 2023 : 15,000) of Rs. 10 each)	-	-
Investments (Valued at Fair Value through Profit & Loss Account)		
Unquoted mutual funds		
SBI Large & Midcap Fund - Growth (1502.763 units (March 31, 2023 : NIL))	-	-
SBI Contra Fund - Growth (2357.697 units (March 31, 2023 : NIL))	-	-
Quant Active Fund-Regular Plan-Growth (1285.465 units (March 31, 2023 : NIL))	-	-
ICICI Prudential Focused Equity Fund-Growth (11056.115 units (March 31, 2023 : NIL))	-	-
Kotak Emerging Equity Fund - Growth (7549.375 units (March 31, 2023 : NIL))	-	-
HDFC Flexi Cap Fund - Growth (497.045 units (March 31, 2023 : NIL))	-	-
HDFC Small Cap Fund - Growth (4271.085 units (March 31, 2023 : NIL))	-	-
	-	-

** Have been written off during the year as Exceptional Item

Aggregate book value of quoted investment	-	-
Aggregate book value of unquoted investment	-	-
Aggregate amount of impairment in value of investment	-	-
Total Investments	**-**	**-**

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.

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5: Loans (Unsecured considered good, unless otherwise stated) (At Amortised Cost) **Rs. In Lacs**

	Non-current	
	As at March 31, 2026	**As at March 31, 2025**
Loans to Corporate	34.64	33.64
Loan to other	7.11	-
	41.75	**33.64**

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 Corporate	34.64	100%

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

	Non-current	
	As at March 31, 2026	**As at March 31, 2025**
Security deposits	0.43	0.96
Bank deposits with original maturity greater than 12 months	6.00	6.00
Staff Advance	0.06	-
Other Receivables	0.86	1.98
Advances against Movie Right*	3,971.00	-
	3,978.34	**8.94**

**Movie Production Agreement Dated 02.03.2026*

7 : Inventories **Rs. In Lacs**

	As at March 31, 2026	**As at March 31, 2025**
(Valued at lower of cost and net realisable value)		
Gold Ornaments	271.12	-
(As certified by Management)		
Total	**271.12**	**-**

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9 : Cash and cash equivalent — **Rs. In Lacs**

	As at March 31, 2026	As at March 31, 2025
Balances with banks :		
On current accounts	0.77	0.73
Cash on hand	6.33	-
(As certified by Management)		
	7.09	**0.73**

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

Rs. In Lacs

	As at March 31, 2026	As at March 31, 2025
Balances with banks :		
On current accounts	0.77	0.73
Cash on hand	6.33	-
	7.09	**0.73**

Rs. In Lacs

Break up of financial assets carried at amortised cost	As at March 31, 2026	As at March 31, 2025
Investments (Note 4)	-	-
Loan (Note 5)	41.75	33.64
Other financial assets (Note 6)	3,978.34	8.94
Trade receivables (Note 8)	401.98	416.81
Cash and cash equivalents (Note 9)	7.09	0.73
Total financial assets carried at amortised cost	**4,429.16**	**460.12**

10: Other Current assets — **Rs. In Lacs**

	As at March 31, 2026	As at March 31, 2025
Unsecured considered good, unless otherwise stated		
Balance with government authorities	23.93	18.79
	23.93	**18.79**

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11 : Share Capital

Rs. In Lacs

Particulars	**As at March 31,2026**	**As at March 31,2025**
Authorized capital		
40,00,00,000 (March 31, 2025: 25,50,00,000) equity shares of Rs. 2/- each	8,000.00	5,100.00
	8,000.00	**5,100.00**
Issued, subscribed and paid-up capital		
16,85,93,350 (March 31, 2025: 12,65,93,350) equity shares of Rs. 2/- each fully paid	3,371.87	2,531.87
	3,371.87	**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 31,2026		**As at March 31,2025**	
	No. of Shares	Rs. In Lacs	No. of Shares	Rs. In Lacs
At the beginning of the year	126,593,350	2,531.87	126,593,350	2,531.87
Fresh issue of Equity shares during the year	42,000,000	840.00	-	-
Outstanding at the end of the year	**168,593,350**	**3,371.87**	**126,593,350**	**2,531.87**

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

	As at March 31,2026		**As at March 31,2025**	
	No. of Shares	% Holding	No. of Shares	% Holding
Equity Shares of Rs.2 each, fully paid				
Shreeram Bagla	29,025,566	17.22		
Rachna Suman Shaw	29,016,791	17.21		
Kirti Lakhotia	-	-	36,221,235	28.61
Pratik Lakhotia	-	-	7,488,205	5.92
Prashant Lakhotia	-	-	7,194,142	5.68
Sidharth Lakhotia	-	-	7,130,000	5.63

(d) Disclosure of Shareholdings of Promoter's

Disclosure of shareholding of promoters as at March 31, 2026 is as follows :

.	**As at March 31,2026**		**As at March 31,2025**		**% change during the year**
	No. of Shares	**% of Total Shares**	**No. of Shares**	**% of Total Shares**	
Equity Shares of Rs.2 each, fully paid					
Shreeram Bagla		29,025,566	17.22	-	-
Rachna Suman Shaw		29,016,791	17.21	-	-
Kirti Lakhotia	-	-	36,221,235	28.61	(28.61)
Pratik Lakhotia	-	-	7,488,205	5.92	(5.92)
Prashant Lakhotia	-	-	7,194,142	5.68	(5.68)
Sidharth Lakhotia	-	-	7,130,000	5.63	(5.63)

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

Name of shareholders	**As at March 31,2026**		**As at March 31,2025**		**% change during the year**
	No. of Shares	**% of Total Shares**	**No. of Shares**	**% of Total Shares**	
Equity Shares of Rs.2 each, fully paid					
Kirti Lakhotia	-	-	36,221,235	28.61	(28.61)
Pratik Lakhotia	-	-	7,488,205	5.92	(5.92)
Prashant Lakhotia	-	-	7,194,142	5.68	(5.68)
Sidharth Lakhotia	-	-	7,130,000	5.63	(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.

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12 : Other equity

Rs. In Lacs

	As at March 31, 2026	As at March 31, 2025
A. Securities premium	4,005.95	4,005.95
B. General reserve	0.70	0.70
C. Issue During the Year	3,415.16	-
D. Retained earnings	(6,520.81)	(6,471.46)
Total - Other equity	**901.01**	**(2,464.81)**

Movement in retained earnings Rs. In Lacs

	As at March 31, 2026	As at March 31, 2025
Opening Balance	(6,471.45)	(6,255.62)
Add: Profit/(Loss) for the year	(49.35)	(215.84)
Closing Balance	**(6,520.81)**	**(6,471.46)**

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, 2026	As at March 31, 2025
Term Loan (Refer Note 13.1)	**-**	**16.37**
	-	**16.37**

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.

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14 : Current Borrowings (At Amortised Cost)

Rs. In Lacs

	As at March 31, 2026	As at March 31, 2025
Current Maturities of Term loan	-	5.75
Loans/ Advances from related parties	138.93	109.34
Other Loans	98.95	79.61
	237.88	**194.70**

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.

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, 2026	As at March 31, 2025
Trade payables		
To Micro Enterprises and Small Enterprises	-	-
To Other than Micro Enterprises and Small Enterprises	103.15	102.47
Trade payables to related parties	-	-
	103.15	**102.47**

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, 2026	As at March 31, 2025
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, 2026

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	-	18.50	-	4.13	80.52	103.15
iii) Disputed dues-MSME	-	-	-	-	-	-
iv) Disputed dues-Others	-	-	-	-	-	-
Total trade payable	-	**18.50**	-	**4.13**	**80.52**	**103.15**

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**

16 : Other Financial Liabilities (at amortised cost)

Rs. In Lacs

	As at March 31, 2026	As at March 31, 2025
Employee and Remuneration including related parties liabilities (Refer Note 27)	138.42	130.83
Security Deposit	-	-
Other Financial Liabilities	4.66	-
	143.08	**130.83**

Break up of financial liabilities carried at amortised cost

Rs. In Lacs

	As at March 31, 2026	As at March 31, 2025
Borrowings (Note 13 and 14)	237.88	211.07
Trade payables (Note 15)	103.15	102.47
Other Financial Liabilities (Note 16)	143.08	130.83
Total financial liabilities carried at amortised cost	**484.11**	**444.37**

17 : Other Current Liabilities

Rs. In Lacs

	As at March 31, 2026	As at March 31, 2025
Statutory Liabilities	1.62	1.87
	1.62	**1.87**

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18 Revenue from operation

Rs. In Lacs

	Year ended March 31, 2026	Year ended March 31, 2025
Sale of Services	3.07	35.89
	3.07	**35.89**

Contract balances	Year ended March 31, 2026	Year ended March 31, 2025
Trade receivables	401.98	416.81

Trade Receivables are not Interest Bearing.

19 Other income

Rs. In Lacs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest on Fixed Deposits	-	2.72
Interest Received on Security Deposit	0.05	-
Interest on TDS Refund	1.40	0.86
Liabilities no Longer required written back	-	2.40
License Fees	-	10.00
Profit on sale of Property, Plant & Equipments, Investments	-	0.43
	1.45	**16.41**

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

Rs. In Lacs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Inventories at the beginning of the year	-	-
Purchase : During The Year	271.12	-
	271.12	**-**
Less: Inventories at the end of the year (Refer Note 7)		
Stock in Trade	271.12	-
	271.12	**-**
	0.00	**-**

21 Employee benefits expense

Rs. In Lacs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, wages and bonus (Including Director's Remuneration) (Refer Note 27)	8.78	51.65
Contribution to Provident and Other Funds	-	0.19
Staff welfare expenses	-	1.48
	8.78	**53.32**

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.

22 Finance costs

Rs. In Lacs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest Expense:		
-On borrowings	4.46	2.37
	4.46	**2.37**

23 Other Expenses

Rs. In Lacs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Electricity expenses	1.37	0.74
Communication Expenses	0.53	1.36
Auditors' Remuneration	-	
As Auditors	-	
Audit Fees	1.50	1.75
In other capacity for certificates and other services	-	
Limited Review	0.15	0.24
Postage & Courier	-	0.03
Rent	-	6.41
Repairs and maintenance		
Building	-	6.13
Others	-	2.84
Bank Charges	0.09	-
Course Execution & Project expenses	1.20	55.58
Rates and taxes	0.24	0.76
Listing & Custodian Fees	23.56	9.75
Legal and Professional Fees	5.46	6.43
Printing and Stationery	0.03	0.35
Travelling and Conveyance	0.50	5.47
Bad Debt	-	1.53
Filing Fees	-	0.27
Advertisement Expenses	0.70	0.89
Fines & Penalties	1.76	6.41
Loss on Sale of Vechiles	-	0.34
Miscellaneous Expenses	3.17	2.29
	40.26	**109.57**

24 **Exceptional Items Written Off**

Rs. In Lacs

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
TDS/Income Tax W/off	0.16	
Loans & Advances Written off (Refer Note 35)	-	-
Investments Written off (Refer Note 35)	-	-
Debtors Written off (Refer Note 35)	-	-
Loss on Sale of Subsidiary	-	101.85
	0.16	**101.85**

Notes to Financial Statements as at and for the year ended March 31, 2026

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, 2026**	**Year ended March 31, 2025**
Profit /(Loss) before Exceptional Items attributable to equity holders of the company (Rs. in lacs)	(49.21)	(113.99)
Profit /(Loss) attributable to equity holders of the company after Exceptional Items (Rs. in lacs)	(49.35)	(215.84)
Weighted Average number of Equity shares *	168,593,350	126,593,350
Basic Earnings Per Share before Exceptional Items (Rs.)	**(0.03)**	**(0.09)**
Basic Earnings Per Share after Exceptional Items (Rs.)	**(0.03)**	**(0.17)**

* 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 2026.

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

Mr. Shreeram Bagla

Mrs. Rachna Suman Shaw

Related party transactions during the year:

Rs. In Lacs

Sl.No	**Related Parties**	**Nature of Transactions**	**Transactions during the year ended March 31, 2026**	**Amount paid during the year 2025-26**	**Transactions during the year ended March 31, 2025**	**Amount paid during the year 2024-25**	**Payable/(Receivable)**	
							March 31, 2026	**March 31, 2025**
	Loan from Promoter /Director/ Promoter Group							
1	Mr. Sidharth Lakhotia	Loan	30.61	11.02	27.00	51.31	19.74	0.15
2	Mrs. Kirti Lakhotia	Loan	-	-	17.00	59.00	46.06	46.06
3	Mr. Pratik Lakhotia	Loan	-	-	-		15.64	15.64
4	Mr. Prashant Lakhotia	Loan	10.00	-	5.00	-	57.50	47.50
	Key Managerial Personnel							
6	Mr. Sidharth Lakhotia	Director's Remuneration	-	-	12.00	11.00	1.00	1.00
7	Mr. Pratik Lakhotia	Director's Remuneration	-		3.00	-	29.23	29.23
8	Mr. Prashant Lakhotia	Director's Remuneration	-		1.20		10.84	10.84
9	Mrs. Kirti Lakhotia	Director's Remuneration	-		6.00		89.59	89.59
	CS Vineet Jain	Remuneration	0.54	`	1.80	1.80	0.18	-
10	CS Smriti Suhasaria	Remuneration	-	-	-	0.30	-	-

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.

Notes to Financial Statements as at and for the year ended March 31, 2026

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:

Rs. In Lacs

Particulars	Carrying Value		Fair Value	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
(i) Financial Assets				
a) Measured at Fair Value through Profit & Loss (FVTPL)				
- Non- Current Investments in unquoted mutual funds	-	-	-	-
b) Measured at Amortised Cost				
- Non- Current Investments in quoted Equity Shares	-	-	-	-
- Non- Current Investments in unquoted Equity Shares	-	-	-	-
- Trade Receivables	**401.98**	416.81	**401.98**	416.81
- Cash and cash equivalents	**7.09**	0.73	**7.09**	0.73
- Loans	**41.75**	33.64	**41.75**	33.64
- Other financial assets	**3,978.34**	8.94	**3,978.34**	8.94
Total Financial Assets	**4,429.16**	**460.12**	**4,429.16**	**460.12**
(ii) Financial Liabilities				
a) Measured at Amortised Cost				
- Borrowings	**237.88**	211.07	**237.88**	211.07
- Trade payables	**103.15**	102.47	**103.15**	102.47
- Other financial liabilities	**143.08**	130.83	**143.08**	130.83
Total Financial Liabilities	**484.11**	**444.37**	**484.11**	**444.37**

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:

Assets **Rs. In Lacs**

Particulars	Fair Value through Profit & Loss Accounts					
	Carrying Value	Fair Value	Level - 1	Level - 2	Level - 3	Total
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:

Assets **Rs. In Lacs**

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

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.

Notes to Financial Statements as at and for the year ended March 31, 2026

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, 2026 Rs in lacs	March 31, 2025 Rs in lacs
Variable rate borrowing	-	-
Fixed rate borrowing	16.37	16.37
	16.37	**16.37**

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, 2026 Rs in lacs	March 31, 2025 Rs in lacs
	Effect on Statement of profit & loss - (Loss)/Profit	
Interest Rates increase by 50 basis points	(0.25)	(0.13)
Interest Rates decrease by 50 basis points	0.25	0.13

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, 2026	14.81	387.17	401.98
March 31, 2025	29.64	387.17	416.81

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, 2026 **Rs. In Lacs**

	Less than 1 Year	Between 1 - 2 Years	Between 2 - 3 Years	More than 3 years	Total
Financial Liabilities					
Borrowings	237.88	5.75	6.32	4.30	254.25
Trade Payables	18.74	-	-	83.73	102.47
Other Financial Liabilities	11.34	10.61	10.52	98.36	130.83

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	5.23	5.75	11.15	216.83
Trade Payables	-	-	-	91.20	91.20
Other Financial Liabilities	130.83	-	-	-	130.83

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, 2026 Rs in lacs	March 31, 2025 Rs in lacs
Borrowings	237.88	211.07
Less : Cash & cash equivalents	0.73	0.73

Notes to Financial Statements as at and for the year ended March 31, 2026

Net debt	**237.15**	**210.34**
Total Equity	4,272.88	67.06
Equity and Net debts	4,510.03	277.40
Gearing ratio	**0.05**	**0.76**

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Notes to Financial Statements as at and for the year ended March 31, 2026

33. Ratio Analysis and its elements

Sr No.	Ratios	Numerator	Denominator	2025-26	2024-25	Variance (%)	Reason for Variance greater than 25%
1	Current Ratio	Current Assets	Current Liabilities	1.45	1.02	43%	Current Assets and Current Liabilities both increased.
2	Debt - Equity Ratio	Debt (Borrowing + Lease liabilities)	Total Equity	0.06	3.147	-98%	In FY 2025-26 Both Debt and Equity has been incresed
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)	0.17	(113.08)	-100%	In FY 2025-26 Secured Loan has been repaid
4	Return on Equity Ratio	Profit for the period	Average Shareholder's Equity	(0.012)	(3.219)	-100%	There is Decrese in ROE ratio due to increse in Equirty in Current FY 2025-26
5	Inventory Turnover Ratio	Revenue from operations	Average Inventory	0.02	-	0%	In the Previous Financial year 2024-25 the inventory is Nil
6	Trade Receivables Turnover Ratio	Revenue from operations	Average Trade Receivables	0.011	0.128	-91%	In previous year 2024-25, Company was having revenue of INR 52.30 lakhs compared to the current year 2025-26 where the company had generated lesser revenue of INR 4.52 lakhs. Further, the balance of Sundry Debtors had been decresed to Rs. 401.98 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	0.52	1.69	-69%	Expenses decreased in F.Y. 2025-26 compared to expenses in F.Y. 2024-25. But there is increase in Trade payables compared to previous year.
8	Net Capital Turnover	Revenue from operations	Working Capital *	0.02	8.10	-100%	In previous year 2024-25, Company was having a revenue of INR 52.30 lakhs, as compared to the current year 2025-26 where the company had generated a lesser revenue of INR 4.52 lakhs but Current Assets had been increased from 436.33 lakhs to 704.12 lakhs.
9	Net Profit Ratio	Profit for the year	Revenue from operations	(10.92)	(4.13)	164%	In previous year 2024-25, Company was having a revenue of INR 52.3 lakhs, as compared to the current year 2025-26 where the company had generated a lesser revenue of INR 4.52 lakhs. Net Loss incurred during the last year is INR 49.35
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]	(0.010)	(0.768)	-99%	The capital employed has been Incresed during the current Financial year 2025-26 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)	0.008	0.547	-99%	Interest on Fixed deposit received during the previous year 2024-25 is 2.72 lakh, where as in current FY 2025-26 interest on Security Deposit 0.05 lakh only

* Working capital has been calculated as current assets minus current liabilities.

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Notes to Financial Statements as at and for the year ended March 31, 2026

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 Company.

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 Authority.

36: 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.

37: 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 V. Jalan & Co.
Chartered Accountants
Firm Registration Number: 320010E

sd/-

Vishal Jalan
Partner
Membership Number: 061503
UDIN:26061503CPLHBS8393

Place : Kolkata
Date : May 29, 2026

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

sd/-
Shreeram Bagla
Managing Director
DIN : 01895499

sd/-
Rachna Suman Shaw
Whole Time Director
DIN : 10414115

sd/-
Deepshikha Khandelwal
Company Secretary
ICSI Membership No. A63840