

Date: 23.06.2022



LCC[®] Infotech Limited

Enriching Lives 

To

National Stock Exchange of India
Bandra Kurla Complex
Mumbai

Ref: Co. Symbol – LCCINFOTEC

Sub: Reply of your mail dated 15.6.2022

Dear Sir,

With reference to your mail regarding Independent Auditor's Report is not in the format prescribed by SEBI (Membership number of Auditor has not been provided). In this regard we would like to inform you that the same was clerical and printing mistake and hence invariably omitted in report. We enclosed herewith duly signed revised Auditor Certificate for your reference. We assure for proper compliance in future and take care of such mistakes. This is for your information and reference.

Thanking you,

For LCC Infotech Limited

A handwritten signature in blue ink, appearing to read "S.K. Sanyal".

Authorised Signatory





ANIL MALANI & ASSOCIATES
Chartered Accountant

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

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on Quarterly financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors,
M/s. LCC Infotech Limited
CIN: L72200WB1985PLC073196
Kolkata- 700014

We have audited the quarterly financial results of M/s. LCC Infotech Limited ('the Company') for the quarter ended 31st March, 2022 and the financial results for the year ended 31st March, 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that figures for the quarter ended 31st March 2022 and the corresponding quarter ended in the previous year as reported in these financial result are balancing figure between audited figures in respect of full financial year and the published year to date figures upto the end of third quarter of relevant financial year. Also, the figures upto the end of third quarter ended for the current year had only been reviled and not subject to audit.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial result 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements' The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the



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recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under . Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 'Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

- . Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors'
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists



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- 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results 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.

Other Matters

The Standalone Financial Result include the results for the quarter ended on 31't March, 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to third quarter of the current financial year which is subject to limited review by us. Our report on the Statement is not modified in respect of this matter

For ANIL MALANI & ASSOCIATES
Chartered Accountants
FRN -329096E
Membership No- 066279



Anil Malani

CA ANIL MALANI
(Proprietor)

Place : Kolkata

Date : 27.05.2022

UDIN: - 22066279AJSCHY6237



ANIL MALANI & ASSOCIATES
Chartered Accountant

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

Auditor's Report On Quarterly Consolidated Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors,
M/s. LCC Infotech Limited
CIN: L72200WB1985PLC073196
Kolkata- 700014

We have audited the quarterly consolidated financial results of LCC Infotech Limited for the quarter ended 31/03/2022 and the consolidated year to date results for the period 01/04/2021 to 31/03/2022 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated quarterly financial results is our consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that our plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion

We did not audit the financial statements of subsidiary included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. 148.77 lakhs as at 31/03/2022 and 148.77 lakhs as at the quarter ended 31/03/2022;



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as the total revenue of Rs. Nil as at 31/03/2022 and Rs. Nil as at the quarter ended 31/03/2022. These interim financial statements and other financial information have been audited by other auditors whose report(s) has (have) been furnished to us, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial statements is based solely on the report of such other auditors.

In our opinion and to the best of our information and according to the explanations given to us these consolidated quarterly financial results as well as the consolidated year to date results:

- (i) include the quarterly financial results and year to date of the following entities E-LCC Info.com Ltd.
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (iii) give a true and fair view of the consolidated net profit/loss and other financial information for the quarter ended 31/03/2022 as well as the consolidated year to date results for the period from 01/04/2021 to 31/03/2022.

For ANIL MALANI & ASSOCIATES
Chartered Accountants
FRN –329096E
Membership No- 066279



Anil Malani

CA ANIL MALANI
(Proprietor)

Place: Kolkata

Date: 27.05.2022

UDIN : 22066279AJSCPS5881