

Date: May 30, 2025

To,
Corporate Relationship Department,
BSE Limited
2nd Floor, New Trading Wing,
Rotunda Building, P.J. Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: 543746
ISIN: INE0BSU01018

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on Friday, May 30, 2025

In terms of the provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (LODR) Regulations, 2015, and in furtherance to our intimation letter dated Saturday, May 24, 2025, we hereby inform the stock exchange that the Board of Directors of the Company at their meeting held today i.e. Friday, May 30, 2025, held at the registered office of the Company, inter-alia discussed and approved the following businesses:

- a) Statement of **Audited Standalone Financial Results** for the Half year and Financial Year ended March 31, 2025 along with Auditor's Report with unmodified opinion. - (attached as **Annexure I**);
- b) **Declaration in respect of un-modified opinion** on Audited Financial Results for the year ended March 31, 2025, in compliance with Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 - (attached as **Annexure II**);
- c) Statement of Deviation and Variation in utilization of funds raised for Half year ended March 31, 2025, in compliance with Regulation 32(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended March 31, 2025, pertaining to preferential allotment of shares on March 01, 2025 - (attached as **Annexure III**);
- d) **Integrated filing (Financials)** for the Half year and Financial Year ended March 31, 2025 (attached as **Annexure IV**);
- e) Appointment of **Punit Pandey & Associates, Chartered Accountants** (FRN: 333246E), as **Internal Auditors** of the Company for the F.Y. 2025-26 - (attached as **Annexure V**);
- f) Appointment of **Vaskar Das & Associates, Practicing Company Secretaries** (Mem. No. 9311 & PCS No. 4467) as **Secretarial Auditors** for One term of Five Financial Years from 2025-26 till 2029-30, subject to approval of the shareholders in the ensuing AGM - (attached as **Annexure VI**);
- g) Reconstitution of Internal Complaints Committee under POSH Act (Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013);



h) Other Routine Matters.

The Board Meeting commenced at 5:00 P.M. and concluded at 7:45 P.M.

The above information is also available on the website of the Company at www.logicainfoway.com.

Request you to kindly take the above information on records and to treat the same as compliance with the applicable provisions of the SEBI (LODR) Regulations, 2015.

Thanking you,
Yours faithfully,

For LOGICA INFOWAY LIMITED
[Formerly; Eastern Logica Infoway Limited]

Priyanka Gera
Company Secretary & Compliance Officer

Encl: as stated above

R. RAMPURIA & COMPANY

Chartered Accountants

Independent Auditor's Report

To,
The Board of Directors
Logica Infoway Limited

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

Opinion

We have audited the accompanying standalone financial results of **Logica Infoway Limited** (the "Company") for the half year and year ended on March 31, 2025 and the statement of assets and liabilities and statement of cash flows as at the year ended on that date ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion, and to the best of our information, and according to the explanations given to us, the statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and year ended March 31, 2025.

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, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 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 is sufficient and appropriate to provide a basis for our opinion on the statement.

Management and Board of Directors Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit/loss and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting

Registered Office:
318A, Martin Burn House,
1, R N Mukherjee Road, Kolkata-700 001
Telephone+91 33 46000001, 46000020



R. RAMPURIA & COMPANY

Chartered Accountants

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 judgements 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud and error.

In preparing the statement, 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 for 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 statement as a whole is 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 it 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 the Statement.

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

- Identify and assess the risks of material misstatement of the standalone financial 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 related to events or conditions that may cast significant doubt on

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R. RAMPURIA & COMPANY

Chartered Accountants

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 figures for the half year ended March 31, 2025, as reported in the statement, are the balancing figure between the audited figures in respect of the full financial year and the published year-to-date figures up to the end of the first half year of the current financial year.

The financial results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025, on which we issued an unmodified audit opinion vide our report dated May 30, 2024.

Our Opinion is not modified with respect to the above matters.

For **R RAMPURIA & COMPANY,**
Chartered Accountants
FRN: 325211E

(CA Rajendra Rampuria)

(Partner)

Membership Number: 108771

Date: 30/05/2025

Place: Kolkata

UDIN: 25108771BMLAPD8009



Registered Office:

318A, Martin Burn House,
1, R N Mukherjee Road, Kolkata-700 001
Telephone+91 33 46000001, 46000020

LOGICA INFOWAY LIMITED.
(FORMERLY KNOWN AS EASTERN LOGICA INFOWAY LIMITED)

CIN : U30007WB1995PLC073218

REGISTERED ADDRESS : 2 SAKLAT PLACE 1ST FLOOR KOLKATA WEST BENGAL - 700072

AUDITED STATEMENTS OF ASSETS AND LIABILITIES AS AT 31 MARCH 2025

(₹ in Lakhs)

Particulars	Amount (₹) As At 31.03.2025	Amount (₹) As At 31.03.2024
I. EQUITY AND LIABILITIES		
Shareholder's Funds		
Share Capital	1,779.76	1,710.40
Reserves and Surplus	7,010.35	4,417.77
Non-Current Liabilities		
Long-term borrowings	70.21	172.56
Other Long-term Liabilities	89.81	73.70
Current Liabilities		
Short-term borrowings	11,767.34	10,619.78
Trade payables		
a) total outstanding dues of micro enterprises and small enterprises; and	33.76	69.66
b) total outstanding dues of creditors other than micro enterprises and small enterprises	4,975.75	4,120.16
Other current liabilities	407.70	359.92
Short-term provisions	370.23	280.28
Total	26,504.91	21,824.23
II. Assets		
Non-current assets		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	186.46	89.81
Non-current investments	1,277.17	1,277.02
Deferred tax assets (net)	24.05	22.93
Other non-current assets	2,302.75	1,141.69
Current assets		
Inventories	9,932.43	9,280.97
Trade receivables	11,380.41	8,078.70
Cash and cash equivalents	53.51	67.36
Short-term loans and advances	23.65	194.03
Other current assets	1,324.47	1,671.72
Total	26,504.91	21,824.23

For and on behalf of Board of Directors of
LOGICA INFOWAY LIMITED

Gaurav Goel

Gaurav Goel
Managing Director
DIN- 00432340

Place : Kolkata

Date : 30/05/2025



LOGICA INFOWAY LTD. (FORMERLY KNOWN AS EASTERN LOGICA INFOWAY LTD.) CIN : L30007WB1995PLC073218 REGISTERED ADDRESS : 2 SAKLAT PLACE 1ST FLOOR KOLKATA WEST BENGAL - 700072 STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31 MARCH 2025						
(₹ in Lakhs)						
S.No	Particulars	Half Year Ended			Year Ended	
		31.03.2025 (Audited) (Refer note 6)	30.09.2024 (Unaudited) (Refer note 6)	31.03.2024 (Audited) (Refer note 6)	31.03.2025 (Audited)	31.03.2024 (Audited)
A	INCOME					
1	Revenue from operations	59,669.00	51,494.09	55,703.05	1,11,163.09	1,06,423.68
2	Other Income	153.32	178.65	162.12	331.97	288.11
	Total Income (1+2)	59,822.32	51,672.74	55,865.17	1,11,495.06	1,06,711.79
B	EXPENSES					
3	Purchase of Stock-in-Trade	56,363.45	49,913.97	54,765.21	1,06,277.42	1,05,857.60
4	Changes in inventories of Stock-in-Trade	188.94	(840.41)	(1,508.82)	(651.47)	(3,733.14)
5	Employee benefit expense	545.35	447.00	422.02	992.35	752.25
6	Financial costs	636.13	572.27	494.59	1,208.40	906.78
7	Depreciation and amortization expense	26.37	16.95	8.16	43.32	14.45
8	Other expenses	1,086.83	1,118.39	942.93	2,205.22	1,818.22
	Total Expenses (3+8)	58,847.07	51,228.17	55,124.09	1,10,075.24	1,05,616.16
9	Profit before exceptional and extraordinary items and tax	975.24	444.58	741.08	1,419.82	1,095.63
10	Exceptional Items	-	-	-	-	-
11	Profit before extraordinary items and tax	975.24	444.58	741.08	1,419.82	1,095.63
12	Extraordinary Items	-	-	-	-	-
13	Profit before tax	975.24	444.58	741.08	1,419.82	1,095.63
14	Tax expense/(Benefit):					
a)	Current tax	254.56	115.66	188.55	370.23	280.28
b)	Deferred tax (Net)	(6.37)	5.24	(0.34)	(1.13)	2.13
c)	Income Tax For Earlier Years	-	-	3.16	-	3.59
15	Net Tax Expense/(Benefit) (a+b+c)	248.20	120.90	191.37	369.10	286.00
16	Profit/(Loss) for the period	727.04	323.68	549.71	1,050.72	809.63
17	Paid up Equity Share Capital (Face value of ₹ 10 each)	1,716.10	1,710.40	1,710.40	1,716.10	1,710.40
18	Earning per equity share:					
	(1) Basic	4.24	1.89	3.21	6.12	4.73
	(2) Diluted	4.24	1.89	3.21	6.12	4.73

For and on behalf of Board of Directors of
LOGICA INFOWAY LIMITED

Gaurav Goel

Gaurav Goel
Managing Director
DIN- 00432340



Place : Kolkata
Date : 30/05/2025



LOGICA INFOWAY LIMITED.
(FORMERLY KNOWN AS EASTERN LOGICA INFOWAY LIMITED)
Cash Flow Statement for the year ended 31st March 2025

		(₹ in Lakhs)	
	Particulars	Amount (₹) for the year ended 31.03.2025	Amount (₹) for the year ended 31.03.2024
A.	Cash Flow from Operating Activity		
	Profit/(Loss) before Tax and Extraordinary Item	1,419.81	1,095.65
	Add/ (Deduct) : Adjustment For :		
	Depreciation (Net of Depreciation Written Back)	21.41	14.02
	Provision for Gratuity	16.11	10.99
	Interest Paid	1,208.40	906.77
	Interest Received	(114.81)	(58.70)
	Operating Profit before Change in Working Capital	2,550.92	1,968.73
	Adjustment for :		
	Trade Receivables	(3,301.71)	(1,247.43)
	Inventories	(651.47)	(3,733.13)
	Short Term Loans and Advances	170.38	9.86
	Other Current Assets	347.25	(335.87)
	Trade Payables	819.70	1,143.90
	Short Term Borrowings	1,147.55	4,622.89
	Other Current Liabilities	47.78	(100.24)
	Cash Generated from Operation	1,130.41	2,328.70
	Taxes Paid (net of Refunds)	(280.28)	9.22
	Net Cash Flow Generated from Operating Activity	850.13	2,337.92
B.	Cash Flow from Investing Activity		
	Purchase of Property Plant and Equipment	(140.23)	(56.65)
	Sale of Property Plant and Equipment	22.17	0.55
	Investment in Fixed Deposits	(1,076.12)	(120.41)
	Security Deposit Paid/Received	(84.94)	(2.30)
	Investment in Mutual Fund	-	(1,068.00)
	Investment in Gold Coin	(0.15)	(1.50)
	Interest Received	114.81	58.70
	Net Cash Used in Investing Activity	(1,164.46)	(1,189.61)
C.	Cash Flow from Financing Activity		
	Proceeds from Issue of Shares	1,611.23	-
	Interest Paid	(1,208.40)	(906.77)
	Repayment of Long Term Borrowings	(102.35)	(233.30)
	Proceeds from Long Term Borrowings	-	26.01
	Proceeds from Short Term Borrowing	-	(14.12)
	Net Cash Used from Financing Activity	300.48	(1,128.18)
	Net Increase /(Decrease) in Cash & Cash Equivalents	(13.84)	20.13
	Opening Balance of Cash & Cash Equivalents	67.35	47.22
	Closing Balance of Cash & Cash Equivalents	53.51	67.35

CLOSING BALANCE OF CASH AND CASH EQUIVALENTS COMPRISE:

Balance with Bank	26.94	52.10
Cash on Hand	26.57	15.25
Total	53.51	67.35

For and on behalf of Board of Directors of
LOGICA INFOWAY LIMITED

Gaurav Goel

Gaurav Goel
Managing Director
DIN- 00432340



Place : Kolkata

Date : 30/05/2025

LOGICA INFOWAY LTD.
(FORMERLY KNOWN AS EASTERN LOGICA INFOWAY LTD.)

CIN : L30007WB1995PLC073218

REGISTERED ADDRESS : 2 SAKLAT PLACE 1ST FLOOR KOLKATA WEST BENGAL - 700072

NOTES TO THE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31 MARCH 2025

1. The above financial results of the company have been prepared in accordance with Accounting Standard ("AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with rule 7 of the Companies (Accounts) Rules, 2014 and relevant rules amended thereafter and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended. The financial results of the company have been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on May 30, 2025. The above results has also been subjected to audit by statutory auditors of the company.
2. During the year ended March 31, 2025, the company issued 6,93,600 Equity Shares with a face value of 10/- with a security premium of Rs. 222.30 each on a preferential allotment basis.
3. As per the MCA notification dated 16th February 2015, companies whose shares are listed on SME Exchanges as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation 2009, are exempted from the compulsory requirements of adoption of Indian Accounting Standards ("Ind AS").
4. The Company is primarily engaged in trading in Computers, Laptops, Mobiles, Computers Parts, & Accessories etc. Accordingly, there are no separate reportable segments as per AS 17 "Segment Reporting"
5. With a view to conserving resources, the Board of Directors do not propose to recommend payment of any Dividend for the year under review.
6. Figures for the half year ended March 31, 2025, are the balancing Figure between audited Figures for the full financial year and the unpublished year-to-date Figures up to the half year of the financial year. The figures for the half year ended September 30, 2024, and March 31, 2024, have been prepared by the management by exercising the necessary due diligence that financial results for these periods provide a true and fair view of company affairs.
7. Earning per share for the half year ended March 31, 2025, September 30, 2024, and March 31, 2024, has been calculated for the half year respectively, and not annualised.
8. The previous period figures have been re-grouped / reclassified and EPS restated, wherever considered necessary.

For and on behalf of Board of Directors of

Gaurav Goel

Gaurav Goel
Managing Director
DIN- 00432340

Place : Kolkata

Date : 30/05/2025





LOGICA INFOWAY LTD.

[Formerly: Eastern Logica Infoway Ltd.]
CIN:L30007WB1995PLC073218

Date: May 30, 2025

ANNEXURE II

To,

Corporate Relationship Department,
BSE Limited
2nd Floor, New Trading Wing,
Rotunda Building, P.J. Towers,
Dalal Street, Mumbai – 400 001

Scrip Code: 543746
ISIN: INE0BSU01018

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of the provisions of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, as amended and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we confirm that the Statutory Auditors of the Company, M/s. R Rampuria & Company, Chartered Accountants, Kolkata, (Firm Registration No.: 325211E) have issued the Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the half year and year ended March 31, 2025.

Request you to kindly take the above information on records and to treat the same as compliance with the applicable provisions of the SEBI (LODR) Regulations.

For LOGICA INFOWAY LIMITED
[Formerly; Eastern Logica Infoway Limited]

Gaurav Goel
Managing Director
DIN: 00432340



ANNEXURE III

Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Logica Infoway Limited (Formerly, Eastern Logica Infoway Limited)					
Mode of Fund Raising	Preferential Allotment					
Date of Raising Funds	01.03.2025					
Amount Raised	Rs. 16,11,23,280 (Rupees Sixteen Crore Eleven Lakh Twenty-three Thousand Two Hundred Eighty only)					
Report filed for quarter ended	March 31, 2025					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation/Variation in use of Funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	There is no deviation/variation					
Comments of the auditors, if any	There is no deviation/variation					
Objects for which funds have been raised and where there has been a deviation, in the following table	Description of Object	%	Allocation (Based on Actual Receipt of funds)	Actual Funds utilised till 31.03.2025		
	Capital expenditure	16	2,57,79,724.80	14, 20, 990.00		
	Working Capital	62	9,98,96,433.60	9,98,96,433.60		
	General Corporate Purpose and Issue Expenses	22	3,54,47,121.60	3,54,47,121.60		
	Total	100%	16,11,23,280	13,67,64,545.20		
(Amount in Rs. Mn)						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Total Funds utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
The Net Proceeds from the Preferential Issue shall be used, inter alia towards Capital Expenditure for business expansion, Working Capital Requirements and General Corporate Purposes including issue expenses. If the Issue Proceeds are not utilized (in full or in part) for the Objects during the period stated above due to any unforeseen factors, the remaining Issue Proceeds shall be utilized in subsequent periods in a manner determined by the Board, in compliance with applicable laws. This may involve rescheduling and revising the planned expenditure and funding requirements and increasing or decreasing the expenditure for a particular purpose from the planned expenditure, as deemed necessary by the Board, subject to compliance with applicable laws.	Not Applicable	16,11,23,280	Not Applicable	13,67,64,545.20	NIL	-

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
 (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
 (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

LOGICA INFOWAY LIMITED
 (Formerly: Eastern Logica Infoway Limited)

1st Floor
 Kolkata-72

Deepak Kumar Jha

Date: 30/05/2025

Place: Kolkata

Annexure IV

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024,
read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January
2025

Integrated filing (Financials) for the Half year and Financial Year ended March 31, 2025

Sr. No.	Details of events that needs to be provided	Remarks
1	Financial Results: Audited Financial Results for the half year and year ended March 31, 2025 (Standalone)	Enclosed as Annexure I
2	Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.,	Enclosed as Annexure III
3	Format for disclosing outstanding default on loans and debt securities	Not Applicable
4	Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	Not Applicable on SME for the FY 2024-25.
5	Statement on impact of audit qualifications (for audit report with modified opinion) submitted along - with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter)	Not Applicable
6	Declaration that the Auditor's Report of Annual Financial Results of the Company is with unmodified opinion	Enclosed as Annexure II

Annexure V

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. SEBI/HO/CFD/CFD-PoDI/P/CIR/2023/123 dated July 13, 2023.

Appointment of Internal Auditor

Sr. No.	Details of events that needs to be provided	Information of such events
1	Name of the Internal Auditor	Punit Pandey & Associates, Chartered Accountants (FRN: 333246E),
2	Reasons for Appointment	Appointment of Internal Auditors for FY 2025-26
3	Date of Appointment	Board Meeting held on May 30, 2025
4	Brief profile	M/s. Punit Pandey & Associated, Chartered Accountants (FRN: 333246E). Firm has expertise in the various fields of professional services include Auditing & Assurance, Tax & Regulatory Services, Business Advisory, Accounting & Business Support, etc.
5	Disclosure of relationships between directors (in case of appointment of a director).	None

Annexure VI

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. SEBI/HO/CFD/CFD-PoDI/P/CIR/2023/123 dated July 13, 2023.

Appointment of Secretarial Auditor

Sr. No.	Details of events that needs to be provided	Information of such events
1	Name of the Secretarial Auditor	Vaskar Das & Associates, Practicing Company Secretaries (Mem. No. 9311 & PCS No. 4467)
2	Reasons for Appointment	Appointment in accordance with the Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Date of Appointment	Board Meeting held on May 30, 2025 to conduct the Secretarial Audit for a period of five years starting from FY 2025-26, subject to approval of the shareholders in the ensuing AGM.
4	Brief profile	Mr. Vaskar Das, worked as Accounts Officer at Burn Standard Co. Ltd. from 1991 to 1994, handling core accounting functions. From 1994 to 1997, served as Manager – Accounts and Company Secretary at AMRI, managing both financial and secretarial responsibilities. Between 1997 and 1999, held a similar role at Skol Breweries Ltd., a subsidiary of the listed Shaw Wallace Ltd. Since 2001, he is in full-time practice as a Company Secretary, with work encompassing company incorporations and statutory compliance, due diligence certification for companies such as Howrah Mills Ltd., Bharat Jute Ltd., Maithan Ispat Ltd. and Danieli India Ltd., and secretarial support to various companies including Sika India Pvt. Ltd., GTPL, Kolkata Cable and Broadband Pariseva Ltd. and Logica Infoway Ltd. Experience also includes conducting secretarial audits of public companies and handling matters under IBC and before the NCLT.
5	Disclosure of relationships between directors (in case of appointment of a director).	None