



Date: June 13, 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: Clarification Letter - Submission of revised Financial Results approved in the Board Meeting held on Friday, May 30, 2025

Ref: Original Filing - Reg. 33 of SEBI (LODR) Regulations, 2015 on May 30, 2025 at 21:19:23 PM

We wish to inform you that the Company had submitted the **Statement of Audited Standalone Financial Results** for the half year and financial year ended **March 31, 2025**, along with the Auditor's Report (with an unmodified opinion), on **May 30, 2025 at 21:19:23 PM** to the Stock Exchange.

However, a revision to the submitted financial results has been necessitated due to a **classification error** identified post submission. Specifically, **fixed deposits maturing within the next 12 months** were inadvertently disclosed under “**Non-Current Assets**” instead of “**Current Assets**”, in accordance with the applicable accounting standards and Schedule III of the Companies Act, 2013.

We hereby submit the stock exchange the following:

- a) **Revised 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**);

The **revised financial results**, now submitted, correctly reflect this change in classification.

Please note that this correction is **purely of a presentational nature** and **does not impact the financial performance or key financial metrics** such as revenue, profit, or earnings per share for the reporting period.

We wish to clarify that the reclassification was carried out to ensure alignment with applicable accounting norms and disclosure standards. The Company remains committed to maintaining the highest standards of accuracy, transparency, and regulatory compliance in all its financial disclosures.

The revised results are also available on the Company's website at www.logicainfoway.com.

We request you to kindly take the above on record and treat this as compliance under the relevant provisions of the **SEBI (Listing Obligations and Disclosure Requirements) 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

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R. RAMPURIA & COMPANY

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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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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
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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	Note No	Amount (₹) As At 31.03.2025	Amount (₹) As At 31.03.2024
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2.1	1,779.76	1,710.40
Reserves and Surplus	2.2	7,010.35	4,417.77
Non-Current Liabilities			
Long-term borrowings	2.3	70.21	172.56
Other Long-term Liabilities	2.4	89.81	73.70
Current Liabilities			
Short-term borrowings	2.5	11,767.34	10,619.78
Trade payables			69.66
a) total outstanding dues of micro enterprises and small enterprises; and	2.6 (i)	33.76	
b) total outstanding dues of creditors other than micro enterprises and small enterprises	2.6 (ii)	4,975.75	4,120.16
Other current liabilities	2.7	407.70	359.92
Short-term provisions	2.8	370.23	280.28
Total		26,504.91	21,824.23
II. Assets			
Non-current assets			
Property, Plant & Equipment and Intangible Assets	2.9		89.81
Property, Plant & Equipment		186.46	
Non-current investments	2.10	1,277.17	1,277.02
Deferred tax assets (net)	2.11	24.05	22.93
Other non-current assets	2.12	475.08	1,141.69
Current assets			
Inventories	2.13	9,932.43	9,280.97
Trade receivables	2.14	11,380.41	8,078.70
Cash and Bank balances	2.15	1,881.18	67.36
Short-term loans and advances	2.16	23.65	194.03
Other current assets	2.17	1,324.47	1,671.72
Total		26,504.91	21,824.23
Contingent Liability not provided for in respect of Claims not acknowledged as debt by the Company	2.25		

For and on behalf of Board of Director 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



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Corp. Office: A-78, Okhla Industrial Area, Phase-II, New Delhi - 110 020 ☎ 011 4362 8116

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