



Date: 12th February, 2025

**To,
Department of Corporate Relations,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001.**

BSE CODE: 504346

**SUBJECT : Integrated Filing (Financial) for the Quarter and Nine Months Ended
December 31, 2024**

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the **quarter and nine months ended December 31, 2024**.

Kindly acknowledge & take on record the same.

Thanking you,

**For RRP SEMICONDUCTOR LIMITED
(Formerly known as G D Trading and Agencies Limited)**

**Ramesh Mishra
Director
Din: 00206671**



RRP SEMICONDUCTOR LIMITED
CIN : L46521MH1980PLC022672

Address : A396/397, TTC Industrial Area, Mahape, Thane, Maharashtra, 400710
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2024

(Rs. In Lakhs)

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	31.12.2024 (Reviewed)	30.09.2024 (Reviewed)	31.12.2023 (Reviewed)	31.12.2024 (Reviewed)	31.12.2023 (Reviewed)	31.03.2024 (Audited)
1. Income from operations						
(a) (i) Revenue from operations	1,482.14	566.00	-	2,559.14	-	38.00
(ii) Other Operating Income	-	-	-	-	-	-
Total revenue from operations (I+ii)	1,482.14	566.00	-	2,559.14	-	38.00
(b) Other income						
(i) Net profit arising on financial assets designated at FVTPL	13.58	18.60	-	32.75	-	-
(ii) Other incomes	-	-	-	-	-	-
Total Income (a+b)	1,495.72	584.60	-	2,591.39	-	38.00
2. Expenses						
(a) Operating expenditure	-	-	-	-	-	-
(b) Cost of materials Consumed	-	-	-	-	-	18.50
(c) Purchase of stock-in-trade	832.48	394.92	-	1,516.27	-	-
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(e) Direct expenses	-	-	-	-	-	-
(f) Employee benefit expense	3.05	3.45	0.60	8.17	1.80	2.40
(g) Finance charges	0.11	-	-	13.81	-	12.99
(h) Depreciation and amortisation expense	-	-	-	-	-	-
(i) Rent	-	-	-	-	-	-
(j) Legal and professional Fees	2.61	0.91	0.08	5.43	0.46	0.46
(k) Auditor's remuneration	0.50	0.50	-	1.09	-	-
(l) Director's Remuneration	-	-	-	-	-	-
(m) Listing Expenses	-	1.90	-	6.25	3.84	3.84
(n) Sundry balances written off	-	-	-	-	-	-
(o) Net loss/(profit) arising on financial assets designated at FVTPL	-	-	-	-	-	-
(p) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.08	0.98	(0.11)	34.53	1.36	1.52
Total expenses	839.83	402.66	0.57	1,585.54	7.45	39.70
3. Profit(Loss) before exceptional items (1-2)	655.89	181.94	(0.57)	1,005.85	(7.45)	(1.70)
4. Exceptional items	-	-	-	-	-	-
5. Profit / (Loss) before tax (5+6)	655.89	181.94	(0.57)	1,005.85	(7.45)	(1.70)
6. Tax expense						
A. Provision for Current tax	-	-	-	-	-	-
B. Current tax expense relating to prior years	-	-	-	-	-	-
7. Net Profit / (Loss) for the period after tax (7+8)	655.89	181.94	(0.57)	1,005.85	(7.45)	(1.70)
8. Other comprehensive income (net of tax expense)						
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9. Total Comprehensive income for the period	655.89	181.94	(0.57)	1,005.85	(7.45)	(1.70)
10. Paid-up Equity Share Capital (Face value Rs. 10/-)	1,412.40	1,412.40	60.00	1,412.40	60.00	60.00
11. Reserves excluding revaluation reserves	437.60	(218.29)	(846.92)	437.60	(846.92)	(838.73)
12. EPS						
(a) Basic	4.64	1.29	(0.10)	7.12	(1.24)	(0.28)
(b) Diluted	4.64	1.29	(0.10)	7.12	(1.24)	(0.28)

Particulars	Quarter ended 31.12.2024
B. INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Notes:

1. Previous year/period figures have been regrouped/reclassified wherever necessary.
2. The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 12, 2025. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The current quarter results have been subjected to a limited review by the Statutory Auditors of the Company.
3. The Ind AS compliant corresponding figures of the corresponding quarter of the previous year have not been subjected to a limited review. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.
4. The company operates in only one segment and hence Ind AS-108 "Operating Segment" is not applicable to the company.
5. Provision for tax is not provided for as the Company has incurred losses in current period.

For RRP Semiconductor Limited,
(Formerly known as G D Trading and Agencies Limited)

Sumita Mishra
Managing Director
DIN: 00207928
Place: Mumbai
Date: 12/02/2025





P A M S & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office :Plot No: - 506, Unit - IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar - 751022

Telephone No : 0674- 3514102 , Mobile: +91-9437076636

E-mail : jectmishra36@gmail.com itpams@gmail.com



Limited Review Report

To,
The Board of Directors
RRP SEMICONDUCTOR LIMITED
(Formerly known as GD Trading & Agencies Limited)

"We have reviewed the accompanying statement of unaudited financial results of M/s RRP Semiconductor Limited ('The Company') for the quarter ended 31st December, 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on 12th February, 2025. This statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial results based on our review.

We conducted review of the statement in accordance with the standard of Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by The Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express as audit opinion.

Based on our review Conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results for the quarter ended 31st December, 2024 prepared in accordance with the generally accepted accounting standards specified and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

For Pams & Associates
Chartered Accountants
Firm Registration number: 316079E

CA Kamal Chandra Das
Partner
Membership Number: 300040

UDIN: 25300040BMLYHH5865
Place: Bhubaneswar
Date: 12/02/2025