



Date: 14th November, 2024

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

Sub: Outcome of Board Meeting held on 14th November, 2024 & Submission of Unaudited Financial Results for half year ended 30th September, 2024

Ref: Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 read with clause 4 (h) of Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors in its meeting held today i.e., Thursday, November 14, 2024 at the registered office of Company have inter alia, considered and approved the Unaudited Financial Results of the company along with Limited Review Report issued by the Statutory Auditors for the half year ended September 30, 2024 duly reviewed and recommended by the Audit Committee in their meeting held on November 14, 2024.

The Board Meeting commenced at 5:30 P.M. and concluded at 6:15 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.

Thanking you,
Yours faithfully,

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

Priyanka Gera
Digitally signed by
Priyanka Gera
Date: 2024.11.14 18:29:38
+05'30'

Priyanka Gera
Company Secretary & Compliance Officer
Membership No. A63809

Encl.: as above

Date: 14th November, 2024

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

In H1 FY25, our company achieved a steady performance across key financial metrics, demonstrating sustainable growth. Revenue from operations increased by 1.5% to ₹5,149.41 million, compared to ₹5,072.06 million in H1FY24. Our gross profit increased by 31.4% to ₹259.92 million from ₹197.86 million in H1FY24, reflecting an improvement in gross margin from 3.9% to 5.0%. Additionally, EBITDA showed strong growth, rising by 33.1% to ₹103.38 million from ₹77.66 million in H1FY24, with an EBITDA margin increase from 1.5% to 2.0%.

Our profitability also witnessed positive momentum, with Profit Before Tax (PBT) up by 25.4% to ₹44.46 million and Profit After Tax (PAT) reaching ₹32.37 million from ₹25.99 million last year, marking a 24.5% increase. This led to an enhanced PAT margin of 0.6%, compared to 0.5% in the H1FY24. The earnings per share (EPS) also reflected healthy growth, rising from ₹1.52 in H1FY24 to ₹1.89 in H1FY25.

In line with our expansion strategy, we have significantly bolstered our retail footprint, opening 27 new stores in H1FY25, compared to 22 stores by the end of FY24. This expansion contributed to a 45% increase in retail revenue, which rose to ₹783 million from ₹540 million in H1FY24, underscoring the growing consumer demand and the strength of our retail strategy.

Our retail space also increased by 14,085 square feet, reaching a total of 23,078 square feet, enhancing our ability to serve a broader customer base. Additionally, becoming a Tier-I National Distributor for Samsung in West Bengal and Delhi NCR positions us to deliver cutting-edge technology directly to Tier-II and Tier-III distributors, thereby strengthening our distribution network and competitive offerings in these regions. This strategic partnership with Samsung exemplifies our dedication to expanding market reach and delivering value-added services to our customers.

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



Gaurav Goel
Managing Director
DIN: 00432340



R. RAMPURIA & COMPANY

Chartered Accountants

Independent Auditor's Review Report on the half year ended Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors,
LOGICA INFOWAY LIMITED,
(Erstwhile EASTERN LOGICA INFOWAY LIMITED).

1. We have reviewed the accompanying statement of unaudited financial results of **Logica Infoway Limited (Erstwhile Eastern Logica Infoway Limited)** (the "Company") for the half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the 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 of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards ('AS') specified under Section 133 of the Companies Act, 2013 as amended,

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



R. RAMPURIA & COMPANY

Chartered Accountants

read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



(CA Rajendra Rampuria)
(Partner)
Membership Number: 108771

Date: 14/11/2024
Place: Kolkata

UDIN: 24108771BKBHVQ8933

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

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT CURRENT HALF YEAR END
SEPTEMBER 30, 2024

(₹ in Lakhs, except as stated)

Particulars	As at current half year end September 30, 2024 (Unaudited)	As at previous year end March 31, 2024 (Audited)
I. EQUITY AND LIABILITIES		
Shareholder's Funds		
Share Capital	1,710.40	1,710.40
Reserves and Surplus	4,741.44	4,417.77
Non-Current Liabilities		
Long-term borrowings	121.54	172.56
Other Long-term Liabilities	92.11	73.70
Current Liabilities		
Short-term borrowings	13,122.00	10,619.78
Trade payables		
a) total outstanding dues of micro enterprises and small enterprises; and	68.81	69.66
b) total outstanding dues of creditors other than micro enterprises and small enterprises	4,411.26	4,120.16
Other current liabilities	402.53	359.92
Short-term provisions	115.66	280.29
Total	24,785.75	21,824.23
II. Assets		
Non-current assets		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment	168.68	89.81
Non-current investments	1,277.17	1,277.02
Deferred tax assets (net)	17.70	22.93
Other non-current assets	2,286.80	1,141.69
Current assets		
Inventories	10,121.37	9,280.97
Trade receivables	8,366.69	8,078.70
Cash and cash equivalents	275.53	67.36
Short-term loans and advances	664.42	194.03
Other current assets	1,607.40	1,671.72
Total	24,785.75	21,824.23

For and on behalf of board of directors of
LOGICA INFOWAY LTD.

Gaurav Goel

Gaurav Goel
Managing Director
DIN-00432340

Date: 14th November, 2024
Place: Kolkata



LOGICA INFOWAY LIMITED.
(FORMERLY KNOWN AS EASTERN LOGICA INFOWAY LIMITED)
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30,
2024

(₹ in Lakhs, except as stated)

S.No	Particulars	Half Year Ended			Year Ended
		30.09.2024 (Unaudited)	31.03.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
A	INCOME				
1	Revenue from operations	51,494.09	55,703.05	50,720.63	1,06,423.68
2	Other Income	178.65	162.13	125.99	288.11
	Total Income (1+2)	51,672.74	55,865.17	50,846.62	1,06,711.79
B	EXPENSES				
3	Purchase of Stock-in-Trade	49,913.97	54,765.21	51,092.39	1,05,857.60
4	Changes in inventories of Stock-in-Trade	(840.41)	(1,508.83)	(2,224.32)	(3,733.14)
5	Employee benefit expense	447.00	422.03	330.23	752.25
6	Financial costs	572.27	491.02	415.76	906.78
7	Depreciation and amortization expense	16.95	8.16	6.29	14.45
8	Other expenses	1,118.39	946.50	871.71	1,818.22
	Total Expenses (3+8)	51,228.17	55,124.09	50,492.07	1,05,616.16
9	Profit before exceptional and extraordinary items and tax	444.58	741.08	354.55	1,095.63
10	Exceptional Items	-	-	-	-
11	Profit before extraordinary items and tax	444.58	741.08	354.55	1,095.63
12	Extraordinary Items	-	-	-	-
13	Profit before tax	444.58	741.08	354.55	1,095.63
14	Tax expense/(Benefit):				
a)	Current tax	115.66	188.55	91.73	280.28
b)	Deferred tax (Net)	5.24	(0.34)	2.47	2.13
c)	Income Tax For Earlier Years	-	3.16	0.43	3.59
15	Net Tax Expense/(Benefit) (a+b)	120.90	191.37	94.64	286.00
16	Profit(Loss) from the period	323.68	549.71	259.92	809.63
17	Paid up Equity Share Capital (Face value of ₹ 10 each)	1,710.40	1,710.40	1,710.40	1,710.40
18	Earning per equity share:				
	(1) Basic	1.89	3.21	1.52	4.73
	(2) Diluted	1.89	3.21	1.52	4.73

For and on behalf of board of directors of
LOGICA INFOWAY LTD.

Gaurav Goel

Gaurav Goel
Managing Director
DIN-00432340

Date: 14th November, 2024
Place: Kolkata



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

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakhs, except as stated)

	Particulars	For the half year ended 30.09.2024	For the half year ended 30.09.2023
A.	Cash Flow from Operating Activity		
	Profit/(Loss) before Tax and Extraordinary Item	444.58	354.55
	Add/ (Deduct) : Adjustment For :		
	Depreciation	16.95	6.29
	Provision for Gratuity	18.40	11.27
	Interest Paid	572.27	415.76
	Interest Received	(49.37)	(28.85)
	Operating Profit before Change in Working Capital	1,002.83	759.02
	Adjustment for :		
	Trade Receivables	(287.98)	110.13
	Inventories	(840.41)	(2,224.31)
	Short Term Loans and Advances	(470.39)	(45.77)
	Other Current Assets	64.33	222.26
	Trade Payables	290.26	279.89
	Other Current Liabilities	42.61	(287.44)
	Cash Generated from (Used in) Operation	(198.77)	(1,186.23)
	Taxes Paid (net of Refunds)	(386.98)	(132.90)
	Net Cash Flow Generated from (Used in) Operating Act	(585.75)	(1,319.13)
B.	Cash Flow from Investing Activity	(585.74)	
	Purchase of Property Plant and Equipment	-	(12.25)
	Sale of Property Plant and Equipment	(95.82)	-
	Investment in Fixed Deposits	-	(58.02)
	Security Deposit Paid/Received	(971.71)	3.11
	Income Tax Refund	(66.70)	50.44
	Investment in Mutual Fund	-	(1,068.00)
	Investment in Gold Coin	(0.15)	-
	Interest Received	49.37	28.85
	Net Cash Used in Investing Activity	(1,085.01)	(1,055.87)
C.	Cash Flow from Financing Activity		
	Proceeds from Issue of Shares	-	-
	Interest Paid	(572.27)	(415.76)
	Repayment of Long Term Borrowings (Net)	(51.02)	(81.32)
	Proceeds from Short Term Borrowings (Net)	-	2,914.13
	Proceeds from Motor Car Loan	2,502.21	-
	Net Cash Used from Financing Activity	1,878.92	2,417.05
	Net Increase /(Decrease) in Cash & Cash Equivalents	208.17	42.06
	Opening Balance of Cash & Cash Equivalents	67.36	47.22
	Closing Balance of Cash & Cash Equivalents	275.53	89.28

CLOSING BALANCE OF CASH AND CASH EQUIVALENTS COMPRISE:

Balance with Bank	246.09	76.93
Cash on Hand	29.44	12.35
Total	275.53	89.28

For and on behalf of board of directors of
LOGICA INFOWAY LTD.

Gaurav Goel

Gaurav Goel
Managing Director
DIN-00432340

Date: 14th November, 2024
Place: Kolkata

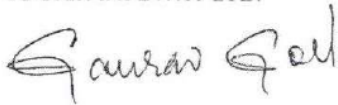


LOGICA INFOWAY LIMITED.
(FORMERLY KNOWN AS EASTERN LOGICA INFOWAY LIMITED)

NOTES TO THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

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 November 14, 2024. The above results has also been subjected to limited review by statutory auditors of the company.
2. 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").
3. 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"
4. With a view to conserving resources, the Board of Directors do not propose to recommend payment of any Dividend for the year under review.
5. Figures of the half year ended March 31, 2024 are the balancing figures between audited figures for the full financial year and the unpublished year to date figures upto the half year of that financial year. The figures for half year ended September 30, 2023 have been prepared by the management by exercising the necessary due diligence that financial results for this period provide a true and fair view of company affairs.
6. Earning per share for the half year ended September 30, 2024, March 31, 2024 and September 30, 2023 has been calculated for half year respectively and not annualised. EPS for all comparative periods have been adjusted to reflect the bonus issue.
7. The previous period figures have been re-grouped / reclassified and EPS restated, wherever considered necessary.

For and on behalf of board of directors of
LOGICA INFOWAY LTD.



Gaurav Goel
Managing Director
DIN-00432340

Date: 14th November, 2024
Place: Kolkata

