

14-11-2024

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

BSE CODE: 504346

Subject : Unaudited Standalone Financial Results of the Company along with the Limited Review Report for quarter and half year ended September 30, 2024.

Dear Sir/Madam,

In terms of the Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the **RRP Semiconductor Limited (Formerly known as G D Trading and Agencies Limited)** ("Company") at its Meeting held today i.e. on **Thursday, 14TH November, 2024 at 4:00 p.m.** inter-alia, considered & approved the Unaudited Standalone Financial Results of the Company for **quarter and half year ended September 30, 2024.**

The said Unaudited Standalone Financial Results along with the Limited Review Report of the Statutory Auditors of the Company for the said period are enclosed herewith in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 04:00 p.m. and concluded at 08:15 p.m.

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
UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30 SEPTEMBER, 2024

(Rs. In Lakhs)

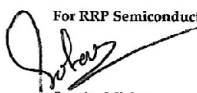
Particulars	Standalone					
	Quarter ended			Six months ended		Year
	30.09.2024 [Reviewed]	30.06.2024 [Reviewed]	30.09.2023 [Reviewed]	30.09.2024 [Reviewed]	30.09.2023 [Reviewed]	31.03.2024 [Audited]
1. Income from operations						
(a) (i) Revenue from operations	566.00	511.00	-	1,077.00	-	38.00
(ii) Other Operating Income	-	-	-	-	-	-
Total revenue from operations (i+ii)	566.00	511.00	-	1,077.00	-	38.00
(b) Other incomes						
(i) Net profit arising on financial assets designated at FVTPL	-	-	-	-	-	-
(ii) Other incomes	18.60	0.08	-	18.67	-	-
Total income (a+b)	584.60	511.08	-	1,095.67	-	38.00
2. Expenses						
(a) Operating expenditure	-	-	-	-	-	-
(b) Cost of materials Consumed	-	-	-	-	-	-
(c) Purchase of stock-in-trade	394.92	288.87	-	683.79	-	18.50
(d) Change in inventories of finished goods, work-in-progress	-	-	-	-	-	-
(e) Employee benefit expenses	3.45	1.67	0.60	5.12	1.20	2.40
(f) Finance Charges	-	13.70	-	13.70	-	12.99
(g) Depreciation and amortisation expense	-	-	-	-	-	-
(h) Legal & Professional fees paid	0.91	1.90	-	2.81	-	0.46
(i) Director's Remuneration	-	-	-	-	-	-
(j) Auditor's Remuneration	0.50	0.09	-	0.59	-	-
(k) Listing and other regulatory fees	1.90	6.25	-	8.15	-	3.84
(l) Rent	-	-	-	-	-	-
(m) Net loss/(profit) arising on financial assets designated at FVTPL	-	-	-	-	-	-
(n) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.98	30.58	1.56	31.55	5.67	1.52
Total expenses	402.66	343.05	2.16	745.71	6.88	39.70
3. Profit/(Loss) before exceptional items (1-2)	181.94	168.03	(2.16)	349.96	(6.88)	(1.70)
4. Exceptional items	-	-	-	-	-	-
5. Profit/(Loss) before tax (3+4)	181.94	168.03	(2.16)	349.96	(6.88)	(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 (5-6)	181.94	168.03	(2.16)	349.96	(6.88)	(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	-	-	-	-	-	-
10. Total Comprehensive income for the period	181.94	168.03	(2.16)	349.96	(6.88)	(1.70)
11. Paid-up Equity Share Capital (Face value Rs. 10/-)	1,412.40	1,412.40	60.00	1,412.40	60.00	60.00
12. Reserves excluding revaluation reserves	(218.29)	(400.73)	(843.91)	(218.29)	(843.91)	(838.73)
13. EPS (Not annualised)						
(a) (i) Basic & Diluted EPS before Extraordinary items	1.29	1.19	-	1.29	-	-
(a) Basic & Diluted	1.29	1.19	-	1.29	-	-

Particulars	Quarter ended 30.09.2024
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 35 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 14th November, 2024. 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 reviewed 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 accumulated losses.

For RRP Semiconductor Limited



Sumita Mishra

Din: 00207928

Manging Director

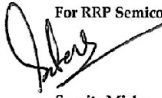
Place: Mumbai

Date: 14th November, 2024



Standalone Statement of Assets and Liabilities		As at	As at
Particulars	Current	Year ended	
	Half Year ended	30-Sep-24	31-Mar-24
ASSETS			
Non-Current Assets			
a) Property, Plant and Equipment	-	-	-
b) Capital Work in Progress	-	-	-
c) Intangible Assets	-	-	-
d) Intangible assets under development	-	-	-
e) Investment in subsidiaries and Associates	-	-	-
f) Financial Assets	-	-	-
(i) Long Term Loans and advances	-	-	-
(ii) Non current investments	-	-	-
(iii) Other financial assets	-	-	-
g) Income Tax Asset (net)	-	-	-
h) Deferred Tax assets (net)	-	-	-
i) Other non - Current Assets	-	-	-
Sub - Total - Non-Current Assets	-	-	-
Current Assets			
a) Inventories	-	-	-
b) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade Receivables	975.31	38.00	
(iii) Cash and Cash Equivalents	0.18	3.00	
(iv) Bank Balances other than (iii) above	-	-	
(v) Loans	717.08	0.85	
(vi) Other Financial Assets	-	-	
c) Other current assets	1.03	-	
Sub - Total - Current Assets	1,693.59	41.85	
TOTAL ASSETS	1,693.59	41.85	
EQUITY AND LIABILITIES			
Equity			
a) Equity share capital	1,412.40	60.00	
b) Other Equity	(218.29)	(838.73)	
c) Share Warrants	-	-	
Total Equity	1,194.11	(778.73)	
LIABILITIES			
a) Financial Liabilities	-	-	
(i) Borrowings	396.16	800.28	
(ii) Deferred Payment Liabilities	-	-	
(iii) Other Financial Liabilities	-	-	
b) Deferred tax liability	-	-	
c) Other Non-current Liabilities	-	-	
d) Provisions	-	-	
Sub-total Non-Current Liabilities	396.16	800.28	
Current liabilities			
a) Financial Liabilities	-	-	
(i) Borrowings	-	-	
(ii) Trade payables	71.16	19.04	
(iii) Other Financial Liabilities	-	-	
b) Other current liabilities	32.17	1.26	
c) Provisions	-	-	
Sub-total - Current Liabilities	103.33	20.30	
TOTAL - EQUITY AND LIABILITIES	1,693.59	41.85	

For RRP Semiconductor Limited



Sumita Mishra
 Din: 00207928
 Manging Director
 Place: Mumbai
 Date: 14th November, 2024

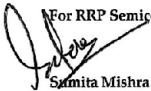


Standalone Statement of Cash Flow		For Half year ended 30-Sep-24	For Half year ended 30-Sep-23
Particulars			
Cash flows from operating activities			
Net profit before tax		349.96	(6.88)
<u>Adjustments for:</u>			
Add : Non Cash item/items required to be disclosed separately		-	-
Fixed asset written off		-	-
Depreciation and amortisation		-	-
Operating profit before working capital changes		349.96	(6.88)
<u>Changes in working capital:</u>			
Inventories and work in progress		-	-
Trade receivables		(937.31)	-
Short-term loans and advances		-	-
Non current assets		-	-
Other current assets		(1.03)	-
Other financial current assets		-	-
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade payables		52.12	-
Deferred tax		-	-
Provisions		-	(0.90)
Other financial liabilities		-	-
Other current liabilities		30.90	0.23
Profit generated from operations		(505.35)	(7.55)
Tax paid (net of refunds)		-	-
Net cash generated from operating activities (i)		(505.35)	(7.55)
Cash flows from investing activities			
Capital expenditure on fixed assets, including capital advances		-	-
Loans and advances given		(716.23)	-
Sale of asset under work in progress		-	-
Net cash generated from investing activities (ii)		(716.23)	-
Cash flows from financing activities			
Proceeds from fresh issue of capital		1,622.88	-
Proceeds from borrowings / (repayments of borrowings)		(404.13)	-
Sale of asset under work in progress		-	-
Proceeds/Repayments from other long-term borrowings		-	7.58
Net cash generated from financial activities (iii)		1,218.75	7.58
Net change in cash and cash equivalents (i+ii+iii)		(2.82)	0.02
Cash and cash equivalents at the beginning of the year/period		3.00	0.03
Cash and cash equivalents at the end of the year/period		0.18	0.05

Notes

(i) Figures in brackets are outflows / deductions

(ii) The above cash flow statement is prepared under the indirect method as set out in the Indian Accounting Standards (Ind AS 7) - Statement of Cash Flows

For RRP Semiconductor Limited

 Samita Mishra
 Din: 00207928
 Managing Director
 Place: Mumbai
 Date: 14th November, 2024





PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No: - 506, Unit - IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar - 751 022

Telephone No : 0674- 2543528

EMAIL : jeetmishra36@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 30th September, 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 14th November, 2024. 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 procedures 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 30th September, 2024 prepared in accordance with the generally accepted accounting standards specified and other recognised 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

Mishra

CA Manoranjan Mishra
Partner
Membership Number: 063698

UDIN : 24063698 BKAA L23736
Place: Bhubaneswar
Date: 14/11/2024

