Date: 30th May, 2025

To,
Department of Corporate Relations,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

BSE CODE : 504346

SUBJECT: BOARD MEETING OUTCOME

Dear Sir/Madam,

In pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform you that Board Meeting of the Company was held today i.e. on **Friday, 30th May, 2025** at **04:00 p.m.** at the registered office of the Company, the Board has considered and approved the following matters :

1) The Audited Financial Results of the Company for the Quarter and Year ended March 31, 2025 along with Audited Reports;

2) Appointed M/s Amarendra Mohapatra & Associates as the Secretarial Auditor (Membership No. A26257 and COP. 14901) of the company for the term of 5 financial year starting from 2025-26 to 2029-30.

   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-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-I.**

3) Appointed M/s. Kalpesh Khatri & Associates as an Internal Auditor of the Company for the financial year 2025-2026 and 2026-2027.

   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-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-II.**

4) The Board took on record the Resignation Letter of Mr. George Abraham Vithayathil from the post of Chief Financial Officer (CFO) of the company **w.e.f. 21/05/2025;**

   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-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-III**

5) To take on record the Resignation letter received from Mrs. Sumita Mishra from the post of Managing Director with effect from closing of business hours of **30th May, 2025** and to change in designation of her from the post of Managing Director to Non-Executive Director of the company;

   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-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-IV**

The Meeting of the Board of Directors commenced at **04.00 P.M.** and concluded at **05:00 P.M.**

This is for your kind information and record.

Thanking you,

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

RRP SEMICONDUCTOR LIMITED MUMBAI

Ramesh Chandra Mishra
Director
DIN: 00206671

"Annexure-I"

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-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr.no	Particulars	Details
1	Name of the Secretarial Auditor	CS Amarendra Mohapatra
2	Reason for change viz appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Date of Appointment & terms of appointment	**w.e.f. 30-05-2025 for term of 5 years** 5 financial years starting from 2025-26 to 2029-30. (subject to the approval in ensuing AGM) As agreed between Board of Directors and Mr. Amarendra Mohapatra
4	Brief Profile of Auditor	Amarendra Mohapatra is a Associate member of Institute of Company Secretaries of India having more than 10 years of experience in compliance and governance management. A well accredited Company Secretary and a Management Expert, he is highly specialized in Companies Act, the Securities and Exchange Board of India Act, Legal and secretarial matters relating to SEBI, BSE, NSE & SAT. Compliances of rules, regulation and procedure under Companies Act, 2013, Expertise in Merger, take over, Scheme of arrangement and amalgamation, Preparation and Maintenance of various forms, applications, submissions, communications and correspondences to be uploaded or filed or applied or submitted with the Registrar of Companies (ROC), Reserve Bank of India (RBI), Securities and Exchange Board of India (SEBI), Stock Exchanges (SE) and other government authorities for the Company and group companies. Liaison and cooperation with ROC, RBI, SEBI, SE and any other authorities

		relating to Secretarial Matters and in various matters attributable to a company. He is well versed in the following areas: • Secretarial Audit, Compliance Audit, Scrutinizer role under Companies Act, 2013 and SEBI laws. The scope of audit covers compliance to all the laws applicable to the corporate in addition to the Companies Act, 2013, SEBI and other Securities laws, Foreign Exchange Management Act, as well as the Secretarial Standards issued by ICSI) • Legal and secretarial matters relating to SEBI, BSE, NSE & SAT. Compliances of rules, regulation and procedure under Companies Act, 2013, Expertise in Merger, take over, Scheme of arrangement and amalgamation etc.
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable

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

Ramesh Chandra Mishra
Director
DIN: 00206671

"Annexure-II"

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-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr.no	Particulars	Details
1	Name of the Internal Auditor	Mr. Kalpesh Khatri from M/s. Kalpesh Khatri & Associates
2	Reason for change viz appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Date of Appointment & terms of appointment	**30-05-2025** As agreed between Board of Directors and Mr. Kalpesh Khatri
4	Brief Profile of Auditor	Kalpesh Khatri & Associates is a Chartered Accountancy firm founded by CA Kalpesh Khatri in 2013. With over a decade of experience in the field of accounts and taxation, the firm has a team of experienced professionals, including Chartered Accountants, semi-qualified professionals, and graduates, operating from its office in Mumbai. They have expertise which includes compliance audits and assurance, internal audits, indirect taxation, international taxation (including transfer pricing studies), management consultancy, and outsourcing services for payroll, inventory accounting, fixed asset management, and MIS.
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable

Kindly take the information on record

Thanking you

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





Ramesh Chandra Mishra
Director
DIN: 00206671

"Annexure-III"

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-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr No	Particulars	Details
1	Reason for change viz. ~~appointment~~, **resignation**, ~~removal ,death or otherwise~~	Due to Personal reasons as mentioned in the resignation Letter of Mr. George Abraham Vithayathil Chief Financial Officer (CFO) of the Company has resigned from the Company.
2	Date of ~~appointment~~/cessation (as applicable) Term of appointment	Resigned with effect from **21st May, 2025**
3	Brief Profile (in case of Appointment)	Not Applicable
4	Disclosure of relationship between directors (ln case of Appointment)	Not Applicable

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

Ramesh Chandra Mishra
Director
DIN: 0020667

"Annexure-IV"

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-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr.no	Particulars	Details
1	Name of the Director	Mrs. Sumita Mishra
2	Reason for change viz **appointment**, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Date of Appointment & terms of appointment	with effect from closing of business hours of **30th May, 2025.** **Mrs. Sumita Mishra has resigned from the post of Managing Director and appointed as a Non-Executive Director of the company**
4	Brief Profile of Director (in case of appointment of a Director)	Mrs. Sumita Mishra have corporate experience at senior level. She is graduate in Economics and B.Ed, Masters in Career Guidance, Web Designing, PGD in Leadership Management.
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Mrs. Sumita Mishra and Mr. Ramesh Mishra (Director) are relatives. There is no other relationship Directors as stated above.

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

Ramesh Chandra Mishra
Director
DIN: 00206671

RRP SEMICONDUCTOR LIMITED MUMBAI

RRP SEMICONDUCTOR LIMITED

AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST MARCH, 2025

(Rs. In Lakhs)

Particulars	Standalone				
	Quarter ended			Year ended	Year ended
	31.03.2025 [Audited]	31.12.2024 [Reviewed]	31.03.2024 [Audited]	31.03.2025 [Audited]	31.03.2024 [Audited]
1. Income from operations					
(a) (i) Revenue from operations	600.00	1,482.14	38.00	3,159.14	38.00
(ii) Other Operating Income	-	-	-		-
Total revenue from operations (i+ii)	**600.00**	**1,482.14**	**38.00**	**3,159.14**	**38.00**
(b) Other incomes					
(i) Net profit arising on financial assets designated at FVTPL	-	-	-		-
(ii) Other incomes	3.74	13.58	-	35.98	
Total income (a+b)	**603.74**	**1,495.72**	**38.00**	**3,195.13**	**38.00**
2. Expenses					
(a) Operating expenditure	-	-	-		-
(b) Cost of materials Consumed	-	-	-		-
(c) Purchase of stock-in-trade	430.55	832.48	18.50	1,946.82	18.50
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(e) Employee benefit expenses	1.65	3.05	0.60	9.82	2.40
(f) Finance Charges	8.89	0.11	-	22.70	12.99
(g) Depreciation and amortisation expense	-	-	-	-	-
(h)Legal & Professional fees paid	2.81	2.61	-	9.11	0.46
(i)Director's Remuneration	-	-	-	-	-
(j) Auditor's Remuneration	0.80	0.50	-	1.89	-
(k) Listing and other regulatory fees	-	-	-	6.25	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)	18.52	1.08	10.72	52.18	1.52
Total expenses	**463.22**	**839.83**	**29.82**	**2,048.76**	**39.70**
3. Profit/(Loss) before exceptional items (1-2)	**140.51**	**655.89**	**8.18**	**1,146.37**	**(1.70)**
4. Exceptional items	**-**	**-**	**-**	**-**	**-**
5. Profit /(Loss) before tax (3+4)	**140.51**	**655.89**	**8.18**	**1,146.37**	**(1.70)**
6. Tax expense					
A. Provision for Current tax	300.00	-	-	300.00	-
B. Current tax expense relating to prior years	-	-	-	-	-
7. Net Profit / (Loss) for the period after tax (5-6)	**(159.49)**	**655.89**	**8.18**	**846.37**	**(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	-	-	-	-	-
10. Total Comprehensive income for the period	**(159.49)**	**655.89**	**8.18**	**846.37**	**(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
12. Reserves excluding revaluation reserves	278.11	437.60	991.43	278.11	(838.74)
13. EPS (Not annualised)					-
(a) (i) Basic & Diluted EPS before Extraordinary items	(1.13)	4.64	1.36	5.99	(0.28)
(a) Basic & Diluted	(1.13)	4.64	1.36	5.99	(0.28)

Particulars	Quarter ended 31.03.2025
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 May 30, 2025. The financial results are in accordance with the Indian Accounting Standards (lnd AS) as presrcibed 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 lnd 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 The Company has entered into a sub-contract agreement for supply and Installation of solar panels with M/s. Telecrown Infratech Pvt Ltd (the 'Principal Contractor"). Accordingly, in the quarter ended 31st December 2024, there were a work execution of Rs. 14.82 Crores + Taxes. Due to contractual disagreements company has decided not to execute further order. And company has decided reverse part of revenue booked quarter ended 31st December 2024.

However, the Company has already spent Rs. 3.72 Crores + Taxes for site preparation and other contractual requirement. Further, there was purchase of necessary material from M/s Total Solar Technologies Pvt Ltd amounting to Rs. 5.2 Crores + Taxes. However the Company has returned and reversed such purchase of material from M/s Total Solar Technologies Pvt Ltd.

The Company till the satisfactory resolution of the commercial issues with the Principal Contractor decides to reverse revenue upto Rs. 8 Crores + taxes and will continue to attempt to recover balance amount from the Principal contractor which would recover actual cost incurred by the Company and amount of time, resources and efforts spent by the Company.

6 The Company incurred loss after tax of Rs. 1.70 Cr in Q4 of FY 2024-25. However, there is Profit before tax of Rs. 1.3 Cr and then there is provision for tax of Rs. 3 Cr on profits of entire year which is provided now.

For RRP Semiconductor Limited

RAMESH CHANDRA MISHRA

Digitally signed by RAMESH CHANDRA MISHRA
Date: 2025.05.30 20:11:15 +05'30'

Ramesh Chandra Mishra
Director
DIN: 00206671

SUMITA MISHRA

Digitally signed by SUMITA MISHRA
Date: 2025.05.30 20:13:50 +05'30'

Sumita Mishra
Managing Director
DIN: 00207928

Place: Mumbai
Date: 30-05-2025

Standalone Statement of Assets and Liabilities	As at Year ended	As at Year ended
Particulars	31-Mar-25	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	2,415.02	38.00
(iii) Cash and Cash Equivalents	151.29	3.00
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	119.79	0.85
(vi) Other Financial Assets	1,200.25	-
c) Other current assets	-	-
Sub - Total - Current Assets	**3,886.35**	**41.85**
TOTAL ASSETS	**3,886.35**	**41.85**
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	1,412.40	60.00
b) Other Equity	278.11	(838.73)
c)Share Warrents		
Total Equity	**1,690.51**	**(778.73)**
LIABILITIES		
a) Financial Liabilities		
(i) Borrowings	1,204.00	800.28
(ii) Deferred Payment Liabilities	-	-
(iii) Other Financial Liabilities	-	-
b) Deffered tax liability	-	-
c) Other Non-current Liabilities	-	-
d) Long Term Provisions	-	-
Sub-total Non-Current Liabilities	**1,204.00**	**800.28**
Current liabilities		
a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	635.09	19.04
(iii) Other Financial Liabilities	-	-
b) Other current liabilities	56.75	1.26
c) Short Term Provisions	300.00	-
Sub-total - Current Liabilities	**991.83**	**20.30**
TOTAL - EQUITY AND LIABILITIES	**3,886.35**	**41.85**

For RRP Semiconductor Limited

RAMESH CHANDRA MISHRA
Digitally signed by RAMESH CHANDRA MISHRA
Date: 2025.05.30 20:11:50 +05'30'

Ramesh Chandra Mishra
Director
DIN: 00206671

SUMITA MISHRA
Digitally signed by SUMITA MISHRA
Date: 2025.05.30 20:14:28 +05'30'

Sumita Mishra
Managing Director
DIN: 00207928

Place: Mumbai
Date: 30-05-2025

Standalone Statement of Cash Flow Particulars		For Year ended 31-Mar-25	For Year ended 31-Mar-24
Cash flows from operating activities			
Net profit before tax		1,146.37	(1.70)
Adjustments for			
Add : Non Cash item/items required to be disclosed separately		-	-
Fixed asset written off		-	-
Depreciation and amortisation		-	-
Operating profit before working capital changes		1,146.37	(1.70)
Changes in working capital:			
Inventories and work in progress		-	-
Trade receivables		(2,377.02)	(38.00)
Short-term loans and advances		-	-
Other financial assets - current		(1,200.25)	
Other current assets		-	-
Adjustments for increase / (decrease) in operating liabilities:		-	-
Trade payables		616.05	17.72
Deferred tax		-	-
Provisions		-	-
Other financial liabilities		-	-
Other current liabilities		55.49	1.26
Profit generated from operations		(1,759.37)	(20.71)
Tax paid (net of refunds)		-	-
Net cash generated from operating activities	(i)	**(1,759.37)**	**(20.71)**
Cash flows from investing activities			
Capital expenditure on fixed assets, including capital advances		-	-
Loans and advances given		(118.94)	
Sale of asset under work in progress		-	-
Net cash generated from investing activities	(ii)	**(118.94)**	**-**
Cash flows from financing activities			
Proceeds from fresh issue of capital		1,622.88	-
Proceeds from borrowings / (repayments of borrowings)		403.72	23.68
Sale of asset under work in progress		-	-
Proceeds/Repayments from other long-term borrowings		-	-
Net cash generated from financial activities	(iii)	**2,026.60**	**23.68**
Net change in cash and cash equivalents	(i+ii+iii)	148.29	2.97
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		**151.29**	**3.00**

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

RAMESH CHANDRA MISHRA
Digitally signed by RAMESH CHANDRA MISHRA
Date: 2025.05.30 20:12:22 +05'30'

Ramesh Chandra Mishra
Director
DIN: 00206671

SUMITA MISHRA
Digitally signed by SUMITA MISHRA
Date: 2025.05.30 20:14:53 +05'30'

Sumita Mishra
Managing Director
DIN: 00207928

Place : Mumbai
Date: 30-05-2025

George Abraham Vithayathil
Address: A17/66, Sunder Nagar Road No.1, Kalina, Santacruz East, Mumbai 400 098.
Email id: corpgeorge@yahoo.co.uk Mo. No.: +91 9820408802

To
The Board of Directors,
RRP SEMICONDUCTOR LIMITED
A396/397, TTC Industrial Area, Mahape,
Navi Mumbai, Thane 400710.

Subject: Resignation from the post of Chief Financial Officer (CFO)of the Company.

Dear Sir/Madam,

I, George Abraham Vithayathil, hereby tender my resignation from my position of Chief Financial Officer of RRP SEMICONDUCTOR LIMITED **w.e.f. 21/05/2025** due to personal reason.

I wish to thank the Board for their continuous support and cooperation, during my tenure and wish success in their future ventures.

Further, in accordance with the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), read with clause 7B of Part A of Schedule III of the Listing Regulations, I hereby confirm that there is no other material reason other than stated aforesaid.

Further, I request you to arrange for filing the requisite forms with Registrar of Companies and intimation to the stock exchange (BSE Limited), to give effect of this resignation.

George Abraham Vithayathil

Date: 21/05/2025
Place: Mumbai

SUMITA MISHRA

Date: 30th May, 2025

To,
The Board of Directors,
RRP Semiconductor Limited,
A39 6 / 397, TTC lndustrial Area, Mahape,
Thane, Maharashtra, India, 400710.

SUBJECT: RESIGNATION FROM THE POST OF MANAGING DIRECTOR.

Dear Sir(s),

This is to inform you that **I, Sumita Mishra** hereby tender my resignation from the post of **Managing Director** of the **RRP Semiconductor Limited** with effect from closing of business hours of **30th May, 2025** due to other professional engagement.

However I am continuing my directorship in the company as Non-Executive Director of the company and there is no material reason for my resignation other than stated above.

Kindly file the necessary e-forms with the Registrar of companies (ROC) to give effect to my resignation.

Please acknowledge and take on the record of the same.

Thanking you,

SUMITA MISHRA
Digitally signed by SUMITA MISHRA
Date: 2025.05.30 18:52:49 +05'30'

Sumita Mishra
Director
(DIN: 00207928)

L204, T6, EMERALD ISLE, SAKIVIHAR ROAD, POWAI, L AND T GATE NO.6. MUMBAI. SAKINAKA. MUMBAI SUBARBAN, MAHARASHTRA -400 072,

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- 2543828 , Mobile: +91-9437076636
E-mail : jeetmishra36@gmail.com itpams@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
RRP Semiconductor Ltd

Report on the Audit of Financial Statements

OPINION

We have audited the accompanying Ind AS financial statements of **RRP Semiconductor Ltd**("hereinafter referred to as the Company") which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including the statement of Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provision of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements for the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters

Sr. No	Key Audit Matters	Auditor's Response
1	Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances in view of adoption of Ind AS 115	We assessed the Company's process to identify the impact of adoption of the revenue accounting standard. Our audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows: (i) Verification of Sales order w.r.t. type of service, rate etc. on test check basis. (ii) Provision of the Services and delivery of material, Collection w.r.t the bill etc. on test check basis.

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

		(iii)	Verification of Sales Return w.r.t. sales reversal documents, management representation/clarification.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 these financial statements.

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

PAMS & ASSOCIATES BHUBANESWAR CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the financial statements, 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 financial controls 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 system 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 management.
- Conclude on the appropriateness of management's 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 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 statements 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 financial statements, including the disclosures, and whether the financial statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by section 143 (3) of the Act, based on our audit we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

   b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive income, statement of changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

   d. In our opinion, the aforesaid financial statements comply with the Ind AS specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

PAMS & ASSOCIATES BHUBANESWAR CHARTERED ACCOUNTANTS

e. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure A"** to this report.

g. With respect to the other matters to be included in the Auditor's report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has filed an appeal before honorable Security Appellate Tribunal (SAT) against the order revoking listing approval. The details are as follows:
The company issued 1,35,24,000 equity share by way of preferential allotment of shares on 31/05/2024 & 05/06/2024. BSE as per regulation 28 of SEBI (LODR), 2018 granted their in principle approval. The BSE on allotment of the shares by the company given their listing approval bearing letter no.: LOD/PREF/VK/FIP/475/2024-25 & LOD/PREF/VK/FIP/476/2024-25 dated 25/06/2024 and trading approval bearing letter no. LOD/PREF/SV/158/2024-2025 & LOD/PREF/SV/159/2024-2025 dated 16/07/2024.
BSE issued Show Cause Notice connected with the listing of 1,35,24,000 equity shares on the basis of their delisting notice against SHREE VINDHYA PAPER MILLS LIMITED where the company is corporate promoter shareholder. On 08/04/2025 BSE passed an order revoking listing approval dated 25/06/2024. Against this order the company filed an appeal before honorable Securities Appellate Tribunal (SAT) vide appeal No. 221 of 2025. The Honorable SAT passed interim order dated 02/05/2025 to maintain status quo on BSE Order.
The outcome of the above has yet to come. So we are unable to comment on the financial impact of the same.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There has no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons

entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under and (b) above, contain any material misstatement.

v. (a) The Company has not proposed any dividend during the previous financial year is in accordance with section 123 of the Act, as applicable.
(b) The Board of Directors of the Company have not proposed any dividend for the year which is subject to the approval of the members at the ensuring Annual General Meeting.

vi. The company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

CA Manoranjan Mishra
Partner
Membership Number: 063698
UDIN: 25063698BMJAHG2950

Place: Bhubaneswar
Date: 30/05/2025

PAMS & ASSOCIATES BHUBANESWAR CHARTERED ACCOUNTANTS

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- 2543828 , Mobile: +91-9437076636
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Annexure "A" TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of RRP Semiconductor Ltd of even date)

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of RRP Semiconductor Ltd ("the Company") as of March 31, 2025 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting
A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the

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transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these financial statements to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

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

CA Manoranjan Mishra
Partner
Membership Number: 063698
UDIN: 25063698BMJAHG2950

Place: Bhubaneswar
Date: 30/05/2025

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ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of RRP Semiconductor Ltd of even date).

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of Company's Property, Plant and Equipment and Intangible Assets :

(a) To (d) No Property; Plant & Equipment is held by the company. Therefore, sub-clause (a),(b), (c), (d), of the provision of clause (i) of paragraph 3 of the Order are not applicable to the company.

(e) According to information and explanations given to us, the Company doesn't hold any benami property and therefore there are no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made there under.

ii. (a) As explained to us, the inventories were physically verified during the year by the management. In our opinion and according to the information and explanations given to us, the inventories have been verified by the management at reasonable intervals in relation to size of the company.

(b) The company has not taken any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions at any point of time during the year on the basis of security of current assets.

iii. (a) According to information and explanations given to us, the company has granted Advances in the nature of loans, unsecured to company, the details of which is given below.

	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/provided during the year				1,14,18,836
- Subsidiaries - Joint Ventures - Associates - Others				Others
Balance outstanding as at balance sheet date in respect of above cases - Subsidiaries				1,14,18,836

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- Joint Ventures - Associates - Others				

(b) Whether the investments made and the terms and conditions of the grant of all loans and advances in nature of loans provided are not prejudicial to the company's interest.

(c) In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has been stipulated in the loan agreement and the repayments or receipts are regular also.

(d) There is no overdue amount of loan during the year. So Reporting under this clause is not applicable.

(e) Any Loan and Advance in the nature of loan granted has not fallen due. So reporting under this clause is not applicable.

iv. According to the information and explanations given to us, there are loans to which provisions of Section 185 is applicable , the details of which is mentioned in the clause iii(a) above and the same has been complied with.

However , there are no loans, investments, guarantees and securities to which provisions of Section 186 of the Act is applicable and hence reporting under clause 3(iv) of the order is not applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable

vi. Maintenance of cost records has not been prescribed for the Company by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company.

vii. According to information and explanations given to us, in our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon .

PAMS & ASSOCIATES BHUBANESWAR CHARTERED ACCOUNTANTS

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authorities.

(c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

(d) On an overall examination of the financial statements of the Company, funds raised on short- term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, hence the clause 3 (ix) (f) of the Order is not applicable to the Company.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) The Company has made preferential allotment of shares during this year and also section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.

Nature of Securities viz. Equity shares/ Preference shares/ Convertible debentures	Purpose for which funds were raised	Total Amount Raised	Amount utilized for the other purpose	Unutilized balance as at balance sheet date	Remark, if any
Equity Shares	To meet regular transactions in business	16,22,88,000	-	-	-

However the Company has filed an appeal before honorable Security Appellate Tribunal (SAT) against the order revoking listing approval. The details are as follows:
The company issued 1,35,24,000 equity share by way of preferential allotment of shares on 31/05/2024 & 05/06/2024. BSE as per regulation 28 of SEBI (LODR), 2018 granted their in principle approval. The BSE on allotment of the shares by the company given their listing approval bearing letter no.: LOD/PREF/VK/FIP/475/2024-25 & LOD/PREF/VK/FIP/476/2024-25 dated 25/06/2024 and trading approval bearing letter no. LOD/PREF/SV/158/2024-2025 & LOD/PREF/SV/159/2024-2025 dated 16/07/2024.
BSE issued Show Cause Notice connected with the listing of 1,35,24,000 equity shares on

the basis of their delisting notice against SHREE VINDHYA PAPER MILLS LIMITED where the company is corporate promoter shareholder. On 08/04/2025 BSE passed an order revoking listing approval dated 25/06/2024. Against this order the company filed an appeal before honorable Securities Appellate Tribunal (SAT) vide appeal No. 221 of 2025. The Honorable SAT passed interim order dated 02/05/2025 to maintain status quo on BSE Order.

xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As explained to us the company has not received any whistle blower complaints during the year (and upto the date of this report). Management representation with regards to the same was obtained from the company. However the procedure followed by the company in this regard is not adequate and needs improvement.

xii. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3 (xii) (a), (b) and (c) of the Order is not applicable to the Company.

xiii. Based on our examination of books of accounts and as per information and explanations given to us, all transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards

xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year, in determining the nature, timing and extent of our audit procedures.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii. There has been resignation of the statutory auditor of the Company during the year. we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

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xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge on the functioning of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due

xx. In respect to Corporate Social Responsibility:
(a) and (b) According to the information and explanations given to us, As the company does not meet any of the conditions specified under section 135 of the Company's Act,2013 in the preceding previous year, Reporting under Clause 3(xx) of the order is not applicable.

xxi. The reporting under clause 3(xxi) is not applicable to the Company, as the Company neither have its subsidiary Company nor it is a subsidiary of other Company

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

CA Manoranjan Mishra
Partner
Membership Number: 063698
UDIN: 25063698BMJAHG2950

Place: Bhubaneswar
Date: 30/05/2025

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

Date: 30th May, 2025

To,
Department of Corporate Relations,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

SCRIP CODE: 504346

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

Dear Sir/Madam,

We hereby confirm and declare that the Statutory Auditors of the Company i.e., **M/s. PAMS & Associates (Firm registration no. 316079E)** Chartered Accountants, has issued the Audit Report on Financial Results of the Company for the Quarter and Financial Year ended March 31, 2025 with an **unmodified opinion**.

Kindly acknowledge and take on record the same

Thanking You,

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

Ramesh Chandra Mishra
Director
DIN: 00206671