RRP
SEMICONDUCTOR LIMITED

Date: 11th February, 2026

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 **Wednesday, 11th February, 2026** at **04:00 p.m.** at the registered office of the Company (through VC mode), the Board has considered and approved the following matters :

1) The Unaudited Financial Results of the Company for the Quarter and nine months ended 31st December, 2025 along with Limited Review Report thereon;

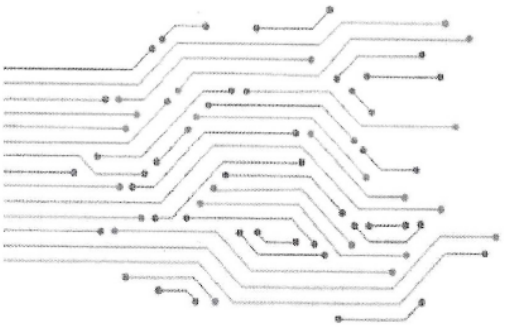
2) The Board has decided to extend the lock-in period of 1,35,24,000 Equity Shares of Face Value of Rs. 10/- each issued to Promoter and Non-Promoter(s) of the Company on a preferential basis for further period of 6 months i.e. till 30th September 2026;

3) The Board is considering selective reduction of capital.

The Meeting of the Board of Directors commenced at **04.00 P.M.** and concluded at **05:30 P.M.**

ADDRESS: A396/397, TTC Industrial Area, Mahape, Navi Mumbai, Thane 400710.
CIN: L46521MH1980PLC022672 , Email Id: gdtal2000@gmail.com Ph:+91 8976968085, Website: www.gdtal.com

RRP SEMICONDUCTOR LIMITED MUMBAI



RRP
SEMICONDUCTOR LIMITED

This is for your kind information and record.

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

Manas Ranjan Palo

Manas Ranjan Palo
Managing Director
DIN – 01933994

RRP SEMICONDUCTOR LIMITED MUMBAI

ADDRESS: A396/397, TTC Industrial Area, Mahape, Navi Mumbai, Thane 400710.
CIN: L46521MH1980PLC022672 , Email Id: gdtal2000@gmail.com Ph:+91 8976968085, Website: www.gdtal.com

RRP SEMICONDUCTOR LIMITED (CIN: L46521MH1980PLC022672)

Registred office: A396/397, TTC Industrial Area, Mahape, Thane, Maharashtra, India, 400710

Email ID: gdtal2000@gmail.com Website: www.gdtal.com Contact No: 9223400434

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER 2025

(Rs. In Lakhs)

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1. Income from operations						
(a) (i) Revenue from operations	-	(682.14)	1,482.14	(682.14)	2,559.14	3,159.14
(ii) Other Operating Income	-	-	-	-	-	-
Total revenue from operations (i+ii)	-	(682.14)	1,482.14	(682.14)	2,559.14	3,159.14
(b) Other income						
(i) Net profit arising on financial assets designated at FVTPL	-	-	-	-	-	-
(ii) Other incomes	3.46	1.66	13.58	6.11	32.25	35.98
Total income (a+b)	3.46	(680.48)	1,495.72	(676.03)	2,591.39	3,195.13
2. Expenses						
(a) Operating expenditure	-	-	-	-	-	-
(b) Cost of materials Consumed	-	-	-	-	-	-
(c) Purchase of stock-in-trade	-	-	832.48	-	1,516.27	1,946.82
(d) Change in inventories of finished goods, work-in-progress and stock-in-	-	-	-	-	-	-
(e) Direct expenses	-	-	-	-	-	-
(f) Employee benefit expense	3.25	1.35	3.05	5.88	8.17	9.82
(g) Finance charges	12.11	23.83	0.11	52.24	13.81	22.70
(h) Depreciation and amortisation expense	0.10	0.04	-	0.14	-	-
(i) Rent	-	7.80	2.61	-	-	-
(j)Legal and professional Fees	-	-	-	14.30	5.43	9.11
(k) Auditor's remuneration	0.38	0.38	0.50	1.13	1.09	1.89
(l)Directo's Remuneration	1.05	1.05	-	3.15		-
(m)Listing Expenses	0.81	-	-	2.44	6.25	6.25
(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)	(0.73)	0.55	1.08	2.51	34.53	52.18
Total expenses	16.97	34.99	839.83	81.78	1,585.54	2,048.76
3. Profit(Loss)before exceptional items (1-2)	(13.51)	(715.47)	655.89	(757.81)	1,005.85	1,146.37
4. Exceptional items	-	-	-	-	-	-
5. Profit /(Loss) before tax (5+6)	(13.51)	(715.47)	655.89	(757.81)	1,005.85	1,146.37
6. Tax expense						
A. Provision for Current tax	-	-	-	-	-	300.00
B. Current tax expense relating to prior years	-	-	-	-	-	-
7. Net Profit / (Loss) for the period after tax (7+8)	(13.51)	(715.47)	655.89	(757.81)	1,005.85	846.37
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	(13.51)	(715.47)	655.89	(757.81)	1,005.85	846.37
10. Paid-up Equity Share Capital (Face value Rs. 10/-)	1,362.40	1,362.40	1,412.40	1,362.40	1,412.40	1,412.40
11. Reserves excluding revaluation reserves	(479.70)	(426.69)	437.60	(479.70)	437.60	(838.73)
12. EPS						
(a) Basic	(0.10)	(5.25)	4.64	(5.56)	7.12	5.99
(b) Diluted	(0.10)	(5.25)	4.64	(5.56)	7.12	5.99

Particulars	Quarter ended 31.12.2025
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 February 10, 2026. 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 GD Trading and Agencies Limited)

Manas Ranjan Palo

Manas Ranjan Palo
Managing Director
DIN: 01933994

RRP SEMICONDUCTOR LIMITED MUMBAI

Place: Mumbai
Date: 11/02/2026

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 : 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 31st December, 2025 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 11th February, 2026. 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 an 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, 2025 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.

Other Matter

Furtherance to our above report, We draw attention to the following matters, which continue to be relevant to the current quarter:

1. **Subcontract arrangement, revenue reversal and ongoing dispute**

   The Company is holding a post-dated cheque of ₹12.00 crores from the M/s. Telecrown Infratech Private Limited against an earlier security deposit provided to such company. However due to dispute the Company has initiated legal recovery proceedings, including issuance of a legal notice.

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- 3514102 , Mobile: +91-9437076636
E-mail : jeetmishra36@gmail.com itpams@gmail.com

2. **Exceptional market share price as compared to the Financials:**

   As reported in our earlier Limited Review Report as at 30 September 2025, the market price of the Company's equity shares is not commensurate with its financial performance. The market price of the shares has not witnessed any significant movement during the quarter as compared to the previous quarter. Management has clarified that the Company does not have any control over the market price of its equity shares and that the same is determined by market forces.

3. **Appeal before Securities Appellate Tribunal (SAT) regarding revocation of listing approval:**
   The Company has informed that BSE had granted in-principle approval under Regulation 28 of the SEBI (LODR) Regulations, 2015, followed by listing approval dated 25 June 2024 and trading approval dated 16 July 2024, in respect of 1,35,24,000 equity shares issued through preferential allotment on 31 May 2024 and 05 June 2024.

   Subsequently, BSE issued a Show Cause Notice in connection with the listing of the above shares, based on delisting proceedings pertaining to another entity, *Shree Vindhya Paper Mills Limited*, in which the Company is a corporate promoter shareholder. On 08 April 2025, BSE passed an order revoking the earlier listing approval.

   The Company has filed an appeal before the Hon'ble Securities Appellate Tribunal ("SAT") vide Appeal No. 221 of 2025, and the Hon'ble SAT, vide interim order dated 02 May 2025, has directed to maintain *status quo* with respect to the said BSE order.

   The matter remains sub-judice and the final outcome is pending. We are therefore unable to comment on any possible financial impact, if any, arising from the resolution of this matter.

4. **Recoverability / old balances**: Sundry receivables, payables and other outstanding balances include amounts for which confirmations or supporting evidence for some of the cases were not available.

These matters do not modify our conclusion on the accompanying Statement

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

CA Kamal Chandra Das
Partner
Membership Number: 300040

UDIN: 26300040HVAM855885
Place: Bhubaneswar
Date: 11/02/2025

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS