



Date: May 12, 2026

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

Dear Sir/Madam,

Subject: Statement of Deviation or Variation in utilization of funds raised under Regulation 32(1), 32(2) & 32(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended March 31, 2026

Pursuant to Regulation 32(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, it is submitted that there is no deviation or variation in utilization of funds raised through preferential allotment of shares on March 01, 2025 by the Company in FY 2025-26.

The issue proceeds raised during FY 2024-25 have not yet been fully utilised, hence the Company is required to continue submitting the Statement of Deviation/Variation pursuant to Regulation 32(2) of the SEBI (LODR) Regulations, 2015. Further, there were no fund raising has been undertaken by the Company during the FY 2025-26, however, in the Integrated Financials XBRL utility, if applicability of submitting the statement of deviation is selected as “Yes” the utility does not provide an option to select “0” funds raised during the reporting period and mandates selection of a value from 1 to 10 only, which may result in incorrect reporting. Accordingly, to avoid incorrect reporting in XBRL, “No” has been selected in the utility, therefore, the Statement of Deviation for the half year ended March 31, 2026 is being submitted separately herewith in PDF format.

As per Regulation 32(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, any reference to “quarterly/quarter” in case of listed entity which have listed their specified securities on SME Exchange shall respectively be read as “half yearly/half year”.

The statement of NIL deviation or variation in utilization of proceeds under preferential allotment for the half year ended March 31, 2026, as reviewed by the Audit Committee and noted by the Board at their respective meetings held on May 12, 2026 is enclosed herewith as **Annexure III**.

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 and to treat the same as compliance with the applicable provisions of the SEBI (LODR) Regulations, 2015.

Thanking you,
Yours faithfully,

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

Priyanka Gera
Company Secretary & Compliance Officer

Encl: as stated above

Annexure III

Statement of Deviation / Variation in utilisation of funds raised – FY 31.03.2026

| | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------|------------------------------------------|------------------------------------------------------------------------------|----------------|
| Name of listed entity | Logica Infoway Limited | | | | | |
| Mode of Fund Raising | Preferential Allotment | | | | | |
| Date of Raising Funds | 01.03.2025 | | | | | |
| Amount Raised | Rs. 16,11,23,280 (Rupees Sixteen Crore Eleven Lakh Twenty-three Thousand Two Hundred Eighty only) | | | | | |
| Report filed for quarter ended | March 31, 2026 | | | | | |
| Monitoring Agency | Not Applicable | | | | | |
| Monitoring Agency Name, if applicable | Not Applicable | | | | | |
| Is there a Deviation/Variation in use of Funds raised | No | | | | | |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders | Not Applicable | | | | | |
| If Yes, Date of shareholder Approval | Not Applicable | | | | | |
| Explanation for the Deviation / Variation | Not Applicable | | | | | |
| Comments of the Audit Committee after review | There is no deviation/variation | | | | | |
| Comments of the auditors, if any | There is no deviation/variation | | | | | |
| Objects for which funds have been raised and where there has been a deviation, in the following table | Description of Object | % | Allocation (Based on Actual Receipt of funds) | Actual Funds utilised till 31.03.2026 | | |
| | Capital expenditure | 16 | 2,57,79,724.80 | 1,59,70,067.38 | | |
| | Working Capital | 62 | 9,98,96,433.60 | 9,98,96,433.60 | | |
| | General Corporate Purpose and Issue Expenses | 22 | 3,54,47,121.60 | 3,54,47,121.60 | | |
| | Total | 100% | 16,11,23,280 | 15,13,13,622.58 | | |
| Original Object | Modified Object, if any | (Amount in Rs. Mn) | | | | |
| | | Original Allocation | Modified allocation, if any | Total Funds utilised | Amount of Deviation/Variation for the quarter according to applicable object | Remarks if any |
| The Net Proceeds from the Preferential Issue shall be used, inter alia towards Capital Expenditure for business expansion, Working Capital Requirements and General Corporate Purposes including issue expenses. If the Issue Proceeds are not utilized (in full or in part) for the Objects during the period stated above due to any unforeseen factors, the remaining Issue Proceeds shall be utilized in subsequent periods in a manner determined by the Board, in compliance with applicable laws. This may involve rescheduling and revising the planned expenditure and funding requirements and increasing or decreasing the expenditure for a particular purpose from the planned expenditure, as deemed necessary by the Board, subject to compliance with applicable laws. | Not Applicable | 16,11,23,280 | Not Applicable | 15,13,13,622.58 | NIL | - |

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For LOGICA INFOWAY LIMITED



DEEPAK KUMAR JHA
CHIEF FINANCIAL OFFICER
Date: 12/05/2026
Place: Kolkata

