Date: November 14, 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: Outcome of the Board Meeting held on Saturday, November 14, 2026 & Submission of Unaudited Financial Results for half year ended September 30, 2026

In terms of the provisions of Regulation 30 (read with Para A Part A of Schedule Ill) and Regulation 33 of the SEBI (LODR) Regulations, 2015, and in furtherance to our intimation letter dated **Saturday, November 7, 2026,** we hereby inform the stock exchange that the Board of Directors of the Company at their meeting held today i.e. **Saturday, November 14, 2026**, **at 03:30 P.M.** held through VC/OAVM means hosted through corporate office of the Company at New Delhi, inter-alia discussed and approved the following businesses:

a) Statement of **Unaudited Standalone Financial Results** for the Half year ended September 30, 2026 (**attached as Annexure I**) along with the Limited Review Report from Statutory Auditors with unmodified opinion.

b) Statement of Deviation and Variation in utilization of funds raised for Half year ended September 30, 2026, in compliance with Regulation 32(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, pertaining to preferential allotment of shares on March 01, 2025 - (**attached as Annexure II**);

c) To approve the Related Party Transactions Statement for the half year ended September 30, 2026 (**attached as Annexure III)**

d) **Integrated filing (Financials)** for the Half year ended September 30, 2026 (**attached as Annexure IV**);

e) Management Discussion and Analysis of financial condition and results of operation for half year ended September 30, 2026 (**attached as Annexure V)**

f) Approval of Compliance Certificate for the half year ended September 30, 2026 as per Regulation 33(2)(a) from MD/CEO and CFO as specified in Part B of Schedule II of SEBI (Listing Obligations and Disclosures Requirements), 2015; (**attached as Annexure VI)**

g) To approve the proposal for migration of the Company's equity shares from the SME Platform to the Main Board.

h) Other Routine Matters.

Further, as intimated earlier, the trading window for dealing in the Company's equity shares by the Directors/designated employees and their relatives has been closed from October 1, 2026 and shall continue to remain closed till expiry of 48 hours from the declaration of Unaudited Financial Results of the Company for the half-year ended September 30, 2026 in terms of the Company's "Code of Conduct Prohibition of Insider Training" read with SEBI (Prohibition of Insider Trading) Regulations, 2015.

The Board Meeting commenced at 15:30 P.M. and concluded at 16:23 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 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**

Priyanka Gera
Digitally signed by Priyanka Gera
Date: 2026.11.14 19:01:40 +05'30'

Priyanka Gera (Membership No. A63809)
Company Secretary & Compliance Officer

Encl: as stated above

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, 2026 (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,

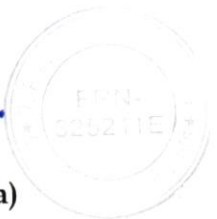
Registered Office:
318A, Martin Burn House,
1, R N Mukherjee Road, Kolkata-700 001
Telephone+91 33 46000001, 46000020



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: 14/11/2026
Place: Kolkata

UDIN: 26108771JNQEOA4229

LOGICA INFOWAY LIMITED

CIN : L30007WB1995PLC073218

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, 2026

(₹ in Lakhs, except as stated)

Particulars	As at current half year end September 30, 2026 (Unaudited)	As at previous year end March 31, 2026 (Audited)
I. EQUITY AND LIABILITIES		
Shareholder's Funds		
Share Capital	1,779.76	1,779.76
Reserves and Surplus	9,437.52	8,428.39
Non-Current Liabilities		
Long-Term Borrowings	3,028.16	0.91
Other Long-Term Liabilities	105.84	98.97
Current Liabilities		
Short-Term Borrowings	15,407.12	18,678.44
Trade Payables	-	
a) total outstanding dues of micro enterprises and small enterprises; and	288.13	179.53
b) total outstanding dues of creditors other than micro enterprises and small enterprises	6,230.38	5,719.34
Other Current Liabilities	391.68	391.10
Short-Term Provisions	462.80	509.88
Total	**37,131.39**	**35,786.31**
II.Assets		
Non-current assets		
Property, Plant & Equipment and Intangible Assets		
Property, Plant & Equipment		
(A) Tangible Assets	221.13	242.82
(B) Intangible Assets	4.90	6.37
Non-Current Investments	1,075.00	1,295.98
Deferred Tax Assets (Net)	31.36	28.73
Other Non-Current Assets	427.99	446.99
Current assets		
Inventories	15,344.96	13,467.60
Trade Receivables	13,352.51	14,718.59
Cash and Cash Equivalents	3,869.16	3,589.64
Short-Term Loans and Advances	258.58	66.97
Other Current Assets	2,545.80	1,922.61
Total	**37,131.39**	**35,786.31**

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

Gaurav Goel

LOGICA INFOWAY LTD. 1st Floor Kolkata-72 2, Saklat Place

Gaurav Goel
Managing Director
DIN-00432340

Date: 14.11.2026
Place: Kolkata

LOGICA INFOWAY LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakhs, except as stated)

S.No	Particulars	Half Year Ended			Year Ended
		30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
A	**INCOME**				
1	Revenue from operations	76,835.67	72,901.86	58,670.23	1,31,572.09
2	Other Income	412.66	287.10	96.50	383.60
	Total Income (1+2)	**77,248.33**	**73,188.96**	**58,766.73**	**1,31,955.69**
B	**EXPENSES**				
3	Purchase of Stock-in-Trade	74,313.43	70,007.49	57,323.18	1,27,330.67
4	Changes in inventories of Stock-in-Trade	(1,877.36)	(1,698.16)	(1,837.01)	(3,535.17)
5	Employee benefit expense	686.31	628.07	563.93	1,192.00
6	Financial costs	841.42	770.86	659.23	1,430.09
7	Depreciation and amortization expense	36.49	51.72	31.05	82.77
8	Other expenses	1,897.54	2,371.84	1,156.01	3,527.85
	Total Expenses (3 to 8)	**75,897.82**	**72,131.82**	**57,896.38**	**1,30,028.21**
9	Profit before exceptional and extraordinary items and tax	1,350.52	1,057.14	870.35	1,927.48
10	Exceptional Items	-	-	-	-
11	**Profit before extraordinary items and tax**	1,350.52	1,057.14	870.35	1,927.48
12	Extraordinary Items	-	-	-	-
13	Profit before tax	**1,350.52**	**1,057.14**	**870.35**	**1,927.48**
14	**Tax expense/(Benefit):**				
a)	Current tax	344.03	285.99	223.89	509.88
b)	Deferred tax (Net)	(2.63)	(4.50)	(0.18)	(4.68)
c)	Income Tax For Earlier Years	-	-	4.23	4.23
15	**Net Tax Expense/(Benefit) (a+b+c)**	**341.39**	**281.49**	**227.94**	**509.43**
16	**Profit(Loss) from the period**	**1,009.12**	**775.65**	**642.41**	**1,418.05**
17	Paid up Equity Share Capital (Face value of ₹10 each)	1,779.76	1,779.76	1,779.76	1,779.76
18	Earning per equity share:				
	(1) Basic	5.67	4.36	3.61	7.97
	(2) Diluted	5.67	4.36	3.61	7.97

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

Gaurav Goel

LOGICA INFOWAY LTD. 1st Floor Kolkata-72 2, Saklat Place

Gaurav Goel
Managing Director
DIN-00432340

Date: 14.11.2026
Place: Kolkata

LOGICA INFOWAY LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakhs, except as stated)

	Particulars	For the half year ended 30.09.2026 (Unaudited)	For the half year ended 30.09.2025 (Unaudited)
A.	Cash Flow from Operating Activity		
	Profit/(Loss) before Tax and Extraordinary Item	1,350.52	870.35
	Add/ (Deduct) : Adjustment For :		
	Depreciation (Net of Depreciation Written Back)	36.49	31.05
	Provision for Gratuity	6.88	10.62
	Interest Paid	841.42	659.23
	Interest Received	(101.95)	(56.03)
	Operating Profit before Change in Working Capital	2,133.35	1,515.21
	Adjustment for :		
	Trade Receivables	1,366.09	837.39
	Inventories	(1,877.36)	(1,837.01)
	Short Term Loans and Advances	(191.60)	(40.17)
	Other Current Assets	(623.19)	(180.61)
	Trade Payables	619.65	(154.79)
	Other Current Liabilities	0.58	(137.92)
	Cash Generated from Operation	**1,427.51**	**2.10**
	Taxes Paid (net of Refunds)	(391.10)	(374.78)
	Net Cash Flow Generated from Operating Activity	**1,036.41**	**(372.68)**
B.	Cash Flow from Investing Activity		
	Purchase of Property Plant and Equipment	(13.33)	(68.67)
	Sale of Property Plant and Equipment	-	-
	Investment in Fixed Deposits	(373.87)	(261.09)
	Security Deposit Paid/Received	19.01	(27.68)
	Investment in Mutual Fund	227.70	-
	Investment in Gold Coin	(6.72)	-
	Interest Received	101.95	56.03
	Net Cash Used in Investing Activity	**(45.27)**	**(301.41)**
C.	Cash Flow from Financing Activity		
	Proceeds from Issue of Shares	-	-
	Interest Paid	(841.42)	(659.23)
	Repayment of Long Term Borrowings	-	(52.14)
	Proceeds from Long Term Borrowings	3,027.26	-
	Proceeds from Short Term Borrowings	(3,271.33)	1,423.89
	Net Cash Used from Financing Activity	**(1,085.49)**	**712.52**
	Net Increase /(Decrease) in Cash & Cash Equivalents	(94.35)	38.43
	Opening Balance of Cash & Cash Equivalents	**147.09**	**53.51**
	Closing Balance of Cash & Cash Equivalents	**52.74**	**91.94**

CLOSING BALANCE OF CASH AND CASH EQUIVALENTS COMPRISE:		
Balance with Bank	37.62	44.48
Cash on Hand	15.13	47.46
Total	**52.74**	**91.94**

Note: The Total of Cash And Cash Equivalents amounts to ₹3,869.16/- Lakhs,. However it comprises of Balance with Bank & Cash on Hand only of ₹52.74/- Lakhs, relevant for the purpose of the Cash Flow Statement.

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

Gaurav Goel

Gaurav Goel
Managing Director
DIN-00432340

LOGICA INFOWAY LTD. 1st Floor Kolkata-72 2, Saklat Place

Date: 14.11.2026
Place: Kolkata

LOGICA INFOWAY LIMITED

NOTES TO THE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

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, 2026. 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 period under review.
5. Figures of the half year ended March 31, 2026 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, 2026 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, 2026, March 31, 2026 and September 30, 2025 has been calculated for half year respectively and not annualised.

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

LOGICA INFOWAY LTD. 1st Floor Kolkata-72 2, Saklat Place

Gaurav Goel
Managing Director
DIN-00432340

Date: 14.11.2026
Place: Kolkata

Annexure III

Statement of Deviation / Variation in utilisation of funds raised – FY 30.09.2025

Name of listed entity	Logica Infoway Limited (Formerly, Eastern 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	September 30, 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 30.09.2026
Capital expenditure	16	2,57,79,724.80	1,75,32,522.42
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**	**15,28,76,077.62**

(Amount in Rs. Mn)

Original Object	Modified Object, if any	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	15,28,76,077.62	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
[Formerly; Eastern Logica Infoway Limited]

Deepak Kumar Jha

LOGICA INFOWAY LTD. 1st Floor Kolkata-72 2, Saklat Place

DEEPAK JHA
CFO
Date: 14/11/2026
Place: Kolkata

Home | Validate

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments					Notes
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
	Add / Delete																						
1	Logica Infoway Limited	AABCI0772B	Gaurav Goel	ADAPG9123E	Managing Director	Any other transaction	Rent	0.00	As per agreement			18.00	0.00	-0.12										
2	Logica Infoway Limited	AABCI0772B	Gaurav Goel	ADAPG9123E	Managing Director	Remuneration		300.00	As per service agreement and shareholders approval			8.00	0.00	-0.26										
3	Logica Infoway Limited	AABCI0772B	Gaurav Goel	ADAPG9123E	Managing Director	Any other transaction	Reimbursement of exp	0.00	As per service agreement and shareholders approval			5.41	0.00	0.00										
4	Logica Infoway Limited	AABCI0772B	Shweta Goel	AFSPG2199F	Whole Time Director	Any other transaction	Rent	0.00	As per agreement			18.00	-3.06	0.00										
5	Logica Infoway Limited	AABCI0772B	Shweta Goel	AFSPG2199F	Whole Time Director	Remuneration		300.00	As per service agreement			8.00	0.00	-5.70										
6	Logica Infoway Limited	AABCI0772B	Shweta Goel	AFSPG2199F	Whole Time Director	Any other transaction	Reimbursement of exp	0.00	As per service agreement and shareholders approval			14.70	0.00	0.00										
7	Logica Infoway Limited	AABCI0772B	Vinita Saraf	GAEPS6658L	Independent Director	Any other transaction	Sitting Fees	0.00	Reimbursement on Actual Meetings basis			1.10	0.00	-0.09										
8	Logica Infoway Limited	AABCI0772B	Dinesh Arya	ADDPA8583C	Independent Director	Any other transaction	Sitting Fees	0.00	Reimbursement on Actual Meetings basis			1.30	0.00	-0.09										
9	Logica Infoway Limited	AABCI0772B	Nil Kamal Samanta	ASFPS6127Q	Independent Director	Any other transaction	Sitting Fees	0.00	Reimbursement on			1.00	0.00	-0.09										
10	Logica Infoway Limited	AABCI0772B	Deepak Kumar Jha	AHLPJ0029Q	CFO	Remuneration		0.00	As per service agreement			9.92	-0.34	-1.34										
11	Logica Infoway Limited	AABCI0772B	Himadri Dealcom Pvt Ltd	AACCH3793A	Common Directors	Any other transaction	Reimbursement of exp	15000.00	Approved in AGM by shareholders			0.08	0.00	0.00										
12	Logica Infoway Limited	AABCI0772B	Himadri Dealcom Pvt Ltd	AACCH3793A	Common Directors	Purchase of goods or services		15000.00	Approved in AGM by			587.74	0.34	0.00										
13	Logica Infoway Limited	AABCI0772B	Himadri Dealcom Pvt Ltd	AACCH3793A	Common Directors	Sale of goods or services		15000.00	Approved in AGM by			76.48	0.00	0.00										
14	Logica Infoway Limited	AABCI0772B	Kalpataru Tradecin Private Limited	AADCK8644R	Common Directors	Any other transaction	Reimbursement of exp	25.00	Omnibus Approval			0.17	0.00	0.17										
15	Logica Infoway Limited	AABCI0772B	Logica Systems & Peripherals Pvt Ltd	AAACL9114F	Common Directors	Purchase of goods or services		6000.00	Approved in AGM by shareholders			359.20	-4.44	-0.50										
16	Logica Infoway Limited	AABCI0772B	Logica Systems & Peripherals Pvt Ltd	AAACL9114F	Common Directors	Any other transaction	Reimbursement of exp	6000.00	Approved in AGM by shareholders			138.65	0.00	0.00										
17	Logica Infoway Limited	AABCI0772B	Logica Systems And Peripherals Private Limited	AAACL9114F	Common Directors	Sale of goods or services		6000.00	Approved in AGM by shareholders			662.28	0.00	210.00										
18	Logica Infoway Limited	AABCI0772B	Logica Systems & Peripherals Pvt Ltd	AAACL9114F	Common Directors	Any other transaction	Rent (Income)	6000.00	Approved in AGM by shareholders			1.42	0.00	0.00										
19	Logica Infoway Limited	AABCI0772B	Emaway Retail Private Limited	AACCE0285E	Entity in which KMP is a Director and shareholder	Sale of goods or services		4900.00	Omnibus Approval			867.15	0.00	17.15										
20	Logica Infoway Limited	AABCI0772B	Emaway Retail Private Limited	AACCE0285E	Entity in which KMP is a Director and shareholder	Any other transaction	Reimbursement of exp	4900.00	Omnibus Approval			0.18	0.00	0.18										
21	Logica Infoway Limited	AABCI0772B	Niwan Logica Private Limited	AACCN4474A	Common Directors	Any other transaction	Reimbursement of exp	25.00	Omnibus Approval			0.36	0.00	0.36										
22	Logica Infoway Limited	AABCI0772B	Priyanka Gera	BWAPG0417L	CS	Remuneration		0.00	As per service agreement			5.67	-1.00	-0.92										
23	Logica Infoway Limited	AABCI0772B	Priyanka Gera	BWAPG0417L	CS	Any other transaction	Reimbursement of exp	0.00	As per actual expense			0.10	-0.10	0.00										
24	Logica Infoway Limited	AABCI0772B	Sonantari Tradelink Private Limited	AADCS2845E	Common Directors	Purchase of goods or services		30000.00	Approved in AGM by			3598.60	0.00	0.01										
25	Logica Infoway Limited	AABCI0772B	Sandeep Mishra	ABCPM2742E	COO	Remuneration		0.00	As per service agreement			6.79	-0.85	-0.99										
26	Logica Infoway Limited	AABCI0772B	Sonantari Tradelink Pvt Ltd	AADCS2845E	Common Directors	Any other transaction	Reimbursement of exp	30000.00	Approved in AGM by			0.17	0.00	0.00										
27	Logica Infoway Limited	AABCI0772B	Sonantari Tradelink Pvt Ltd	AADCS2845E	Common Directors	Sale of goods or services		30000.00	Approved in AGM by shareholders			8842.06	0.00	695.13										
28	Logica Infoway Limited	AABCI0772B	Kshitij Goel	CROPG4686B	Chief Information Officer	Remuneration		0.00	As per service agreement			19.39	0.00	-2.94										
29	Logica Infoway Limited	AABCI0772B	Kshitij Goel	CROPG4686B	Chief Information Officer	Any other transaction	Incentive	0.00	As per service agreement			34.67	0.00	0.00										
30	Logica Infoway Limited	AABCI0772B	Rakesh Kumar Goel	ACXPG5963B	Non-Executive Director	Any other transaction	Rent	0.00	As per agreement			2.10	0.00	0.00										
Total value of transaction during the reporting period												15288.69												

Notes:
1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.
Companies with financial years ending in other months, the six months period shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.
However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction:
a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee" .
c. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
7. "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

Gaurav Goel

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Annexure IV

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January 2025

Integrated filing (Financials) for the Half year ended September 30, 2026

Sr. No.	Details of events that needs to be provided	Remarks
1	Financial Results: Unaudited Financial Results and Limited Review Report with unmodified opinion for the half year ended September 30, 2026 (Standalone)	Enclosed as **Annexure I**
2	Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.,	Enclosed as **Annexure II**
3	Format for disclosing outstanding default on loans and debt securities	Not Applicable
4	Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	Enclosed as **Annexure III**
5	Statement on impact of audit qualifications (for audit report with modified opinion) submitted along - with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter)	Not Applicable

Priyanka Gera

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Date: November 14, 2026

MANAGEMENT DISCUSSION AND ANALYSIS (MD&A) - H1 FY27
(For the Half Year Ended September 30, 2026)

Logica Infoway Limited ("Logica" or "the Company") delivered the highest half-yearly revenue, EBITDA and profitability in its three-decade operating history in H1 FY 2026-27, with revenue growth of 31.0% year-on-year running well ahead of the double-digit growth outlook set for the year. The performance is particularly meaningful in the context of a markedly weaker industry backdrop: Indian smartphone shipments contracted an estimated 13% year-on-year in the April–June 2026 quarter and 26% in the July–September 2026 quarter — the lowest third-quarter volume since 2016 (Source: Omdia) — as record memory-component prices pushed up device costs and weighed on replacement demand, while the broader consumer-tech distribution market navigated continued pricing pressure and working-capital tightening at the channel level. Against this backdrop, Logica's calibrated retail-led strategy, deeper brand partnerships, and a scaled-up export segment translated into both top-line acceleration and meaningful margin expansion at the gross level.

The headline outcomes of the half — a 31.0% revenue uplift, 24.0% EBITDA growth and a 57.1% increase in profit after tax — reflect the continued execution of the Company's stated strategy: scaling Company-Owned-Company-Operated (COCO) retail in priority urban and Tier-II catchments, deepening Tier-I distribution mandates with global consumer-tech brands, sharpening digital-commerce execution, and taking advantage of opportunistic export opportunities on a selective, higher-return basis.

FINANCIAL PERFORMANCE HIGHLIGHTS

Logica reported H1 FY27 Revenue from Operations of ₹7,684 million, a 31.0% year-on-year (YoY) increase over ₹5,867 million in H1 FY26 and a 5.4% sequential growth over ₹7,290 million in H2 FY26.

EBITDA for H1 FY27 stood at ₹182 million, 24.0% higher than ₹146 million in H1 FY26 and 14.0% above ₹159 million in H2 FY26, supported by a 30 basis point improvement in gross margin, tighter procurement discipline, and the operating leverage from a substantially larger revenue base.

Profit after Tax for H1 FY27 came in at ₹101 million, 57.1% higher than ₹64 million in H1 FY26 and 30.1% above ₹78 million in H2 FY26, with EPS expanding to ₹5.67 from ₹3.61 in H1 FY26. The Company's gross margin for the half improved by 30 basis points YoY to 5.73% from 5.43% in H1 FY26; on a sequential basis it moderated from the record 6.30% reported in H2 FY26, in line with the higher share of lower-margin export revenue (25.0% vs 20.4%) in the mix.

Particulars (₹ Mn)	H1 FY27	H1 FY26	YoY %	H2 FY26	HoH %
Revenue from operations	**7,684**	**5,867**	**+31.0%**	**7,290**	**+5.4%**
EBITDA	**182**	**146**	**+24.0%**	**159**	**+14.0%**
EBITDA margin	2.36%	2.50%	(13 bps)	2.18%	+18 bps
Profit after tax	**101**	**64**	**+57.1%**	**78**	**+30.1%**
PAT margin	1.31%	1.09%	+22 bps	1.06%	+25 bps
Earnings per share (₹)	**5.67**	**3.61**	**+57.1%**	**4.36**	**+30.0%**

EBITDA = Profit before tax + Finance costs + Depreciation & amortisation – Other income. Half-yearly EPS not annualised.

On a segmental basis, the Export segment was the largest contributor to incremental growth: export revenue of ₹1,921 million in H1 FY27 was approximately 8.2x the ₹235 million reported in H1 FY26 (a period of deliberate export scale-back) and 29.4% above ₹1,485 million in H2 FY26, and now represents approximately 25% of total revenue. Retail revenue stood at ₹1,800 million in H1 FY27 (+35.0% YoY, +24.3% HoH) and represents 23.4% of total revenue. The Company did not add any new stores during the half; total Company-Owned store count remained at 77 as on 30th September 2026 (unchanged from 31st March 2026), with total retail space of in excess of 38,000 sq. ft. The Distribution segment delivered ₹2,578 million (+1.2% YoY, –9.6% HoH), supported by the Tier-I Samsung Notebooks mandate across West Bengal, Delhi-NCR, Uttar Pradesh and Haryana, and the exclusive Infinix distribution in Gurgaon across smartphones, wearables, tablets and televisions. E-Commerce contributed ₹1,426 million (–19.1% YoY, –7.0% HoH).

Segment (₹ Mn)	H1 FY27	H1 FY26	YoY %	H2 FY26	HoH %
Distribution	2,578	2,547	+1.2%	2,853	(9.6%)
Retail	**1,800**	**1,333**	**+35.0%**	**1,447**	**+24.3%**
E-Commerce	1,426	1,762	(19.1%)	1,533	(7.0%)
Export	1,921	235	8.2x	1,485	+29.4%
Total	**7,725**	**5,877**	**+31.4%**	**7,318**	**+5.6%**

MARGIN MOVEMENT: STRATEGIC CONTEXT

Gross margin for H1 FY27 expanded 30 basis points YoY to 5.73% from 5.43% in H1 FY26, reflecting the Company's channel-mix strategy, disciplined procurement, and tighter inventory management enabled by SAP Business One. EBITDA margin for H1 FY27 was 2.36%, 13 basis points below the 2.50% reported in H1 FY26 but 18 basis points above the 2.18% reported in H2 FY26.

The marginal YoY compression at the EBITDA level reflects the operating cost of a substantially larger retail network: employee benefit and other operating expenses together rose to 3.36% of revenue in H1 FY27 from 2.93% in H1 FY26, as rent, manpower and brand investment for stores opened over the past twelve months are fully absorbed from the date a store is opened while those stores are still in their revenue ramp-up curve. The 18 basis point sequential improvement over H2 FY26 indicates that the operating leverage embedded in the existing store base has begun to flow through as the FY26 store cohort matures, and the Company expects this trend to continue through H2 FY27.

Profit after Tax for H1 FY27 grew at a faster pace than EBITDA, aided by higher other income of ₹41 million (versus ₹10 million in H1 FY26), comprising primarily foreign-exchange gains on the enlarged export book, interest on fixed deposits and a capital gain on the redemption of mutual-fund investments. This was partly offset by higher finance costs (₹84 million versus ₹66 million in H1 FY26, in line with retail and export working-capital investment).

STRATEGIC OUTLOOK

For the remainder of FY 2026-27, Logica expects to sustain double-digit revenue growth supported by continued retail network expansion, scale-up of existing brand mandates, and selective deepening in higher-return digital-commerce and export opportunities. The Company expects Retail to remain the primary growth driver, with the network expected to expand from 77 stores as on 30th September 2026 to 105 stores by the close of FY27 and retail space of 51,249 sq. ft.; these efforts are likely to translate into revenue growth of more than 50% for the retail business for the full year. Distribution and E-Commerce are each expected to grow at high-single digits, with the export segment continuing on a selective, profitability-led basis.

Over the medium term, the Company maintains its stated ambition to build a 500-store omni-channel retail network across urban and Tier-II catchments, positioning Logica as a preferred consumer-tech retail partner for leading global brands across smartphones, IT hardware and accessories. The Company expects EBITDA margin to move toward the 2.7–3.0% range as the FY26 store cohort matures, retail mix continues to rise within total revenue, and SAP Business One-enabled visibility translates into further inventory turn and procurement gains.

On capital allocation, the Company continues to fund retail rollout and working capital through a combination of internal accruals and calibrated borrowing, while preserving balance-sheet resilience. During H1 FY27, the Company generated operating cash flow of ₹104 million (against an outflow of ₹37 million in H1 FY26) and drew long-term borrowings of ₹303 million while reducing short-term borrowings by ₹327 million; total borrowings stood at ₹1,844 million as on 30th September 2026 against ₹1,868 million as on 31st March 2026, while net worth rose to ₹1,122 million from ₹1,021 million.

For LOGICA INFOWAY LIMITED

Gaurav Goel

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Gaurav Goel
Managing Director
DIN: 00432340

CEO/CFO CERTIFICATE

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Logica Infoway Limited
Regd. Office - 2, Saklat Place, 1st Floor,
Kolkata - 700 072

We, the Undersigned, in our respective capacity as Managing Director & Chief Financial Officer of the company to the best of our knowledge and belief certify that the Unaudited Financial Results for the Half-Year ended September 30, 2026 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

FOR LOGICA INFOWAY LIMITED

LOGICA INFOWAY LTD. 1st Floor Kolkata-72 2, Saklat Place

GAURAV GOEL
CHAIRMAN & MANAGING DIRECTOR
DIN: 00432340

DEEPAK KUMAR JHA
CHIEF FINANCIAL OFFICER
PAN: AHLPJ9029Q

DATE: 14.11.2026
PLACE: KOLKATA