



PRAKASH TEKWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report On the quarterly and half yearly Unaudited Standalone Financial Results pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**Review Report to Board of Directors
Rajvi Logitrade Limited
(Formerly Known as Suryakrupa Finance Limited)**

We have reviewed the accompanying statement of Standalone unaudited financial results of **Rajvi Logitrade Limited** for the quarter and half year ended 30th September 2024 prepared by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with SEBI circulars CIR/CFD/CMD1/44/2019 March 29, 2019.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("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 express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are 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.

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 prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place: Ahmedabad
Date: 11/11/2024**



**For, Prakash Tekwani & Associates
Chartered Accountants
ERN:120253W**

**Prakash Tekwani
Partner
M.No 108681**

UDIN: 24108681BKGWIF3458

RAJVI LOGITRADE LIMITED

(Formerly known as Suryakrupa Finance Limited)

Reg. Off.: Plot No. 267, Ward 12/B, Gandhidham, Gujarat - 370201

CIN: L60200GJ1986PLC083845 | E-Mail: investor@rajvilogitrade.com

Web: www.rajvilogitrade.com | Tel. No.: +91-9979898027

(Rs. in Lakhs)

Statement of Standalone Unaudited Results for the Quarter Ended 30/09/2024						
	3 MONTHS			HALF YEARLY		Year Ended
	(30/09/2024)	(30/06/2024)	(30/09/2023)	(30/09/2024)	(30/09/2023)	(31/03/2024)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from operations						
(a) Net sales/income from operations	632.04	436.83	654.50	1068.87	1703.44	3091.31
(b) Other Operating Income	0.00	0	0	0.00	0.00	0
(c) Other income	0.00	1.36	0.00	1.36	0.00	0.00
Total income from operations (net)	632.04	438.19	654.50	1070.23	1703.44	3091.31
2 Expenses						
(a) (-) Increase/(+) Decrease in stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
(b) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(c) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	21.58	18.63	14.79	40.21	31.25	63.31
(e) Financial Cost	4.64	0.00	0.00	4.64	0.00	0.00
(f) Other Expenditure	588.58	398.28	630.86	986.86	1646.77	2926.07
(g) Depreciation	0.63	0.00	0.00	0.63	0.00	0.00
Total expenses	615.43	416.91	645.65	1032.34	1678.02	2989.38
3 Profit before Exceptional Items & Tax Expenses (1)	16.61	21.28	8.85	37.89	25.42	101.93
4 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit / (Loss) before Tax (3+4)	16.61	21.28	8.85	37.89	25.42	101.93
6 Tax Expenses:						
Current Tax	4.20	5.35	2.00	9.55	6.00	25.00
Deffered Tax	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit / (Loss) after Tax (5-6)	12.41	15.93	6.85	28.34	19.42	76.93
8 Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
a. (i) Items that will not be reclassified to Profit or Loss: Remeasurement of defined benefits plans (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax related to items above	0.00	0.00	0.00	0.00	0.00	0.00
b. (i) Items that will be reclassified to profit & loss:	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax related to items above	0.00	0.00	0.00	0.00	0.00	0.00
Other comprehensive income, net of tax	0.00	0.00	0.00	0.00	0.00	0.00
9 Total other comprehensive Income/(Loss) after Tax	0.00	0.00	0.00	0.00	0.00	0.00
10 Total comprehensive Income after Tax (7+9)	12.41	15.93	6.85	28.34	19.42	76.93
11 Paid up equity share capital	100.00	100.00	100.00	100.00	100.00	100.00
(Face Value Rs.10/-)						
12 Other Equity excluding Revaluation Reserves as per previous accounting year	0.00	0.00	0.00	0.00	0.00	(34.24)
13 Earnings per share						
(of Rs.10/- each) (not annualised):						
(a) Basic EPS	1.24	1.59	0.68	2.83	1.94	7.69
(b) Diluted EPS	1.24	1.59	0.68	2.83	1.94	7.69

See accompanying note to the financial results

- Notes: 1. The above results for the quarter and half year ended on September, 30; 2024 were reviewed by the Audit Committee and approved by the Board of directors at their meeting held on 11th November, 2024
2. The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.
3. Figures of corresponding reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.
4. EPS for quarter ended is on non annualised basis.
5. The Company is presently dealing only in one segment.
6. The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) as notified by the MCA pursuant to section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
7. The board of directors of the Company, in their meeting held on 16th February, 2024 have approved a issuance of upto 90,00,000 Warrants, each are convertible into fully paid-up Equity Shares of the Company, on preferential basis to the Promoter and Non - Promoter Category, up to an amount of Rs. 900 lakhs, at a issuance price of Rs. 10.00 per Warrants (derived pursuant to SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018). Equity shares issued upon exercise of Warrants, shall rank pari-passu to existing equity Shareholders of the Company, in Extra-ordinary General Meeting held on 20th March, 2024, approved the issuance of Warrants on preferential basis. During the quarter ended 31st March, 2024, the Company has received an aggregate consideration of Rs.217.27 lakhs towards minimum 25% of the Total Consideration for 86,90,976 Warrants. The board of directors of the Company, in their meeting held on 28th March, 2024 have allotted

Place : Gandhidham
Date : 11th November, 2024

By Order of the Board of Directors
For RAJVI LOGITRADE LIMITED

Managing Director & CEO
Jagdish Dodia
Din: 02487910



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(in Lakhs, except per share data)

Sl. No.	Particulars	Standalone	
		As at 30-09-2024	As at 31-03-2024
		Unaudited	Audited
	ASSETS		
I	Non-current Assets		
a	Property, Plant & Equipment	32.07	0
b	Capital Work in Progress	-	-
c	Investment Properties	-	-
d	Good Will	-	-
e	Other intangible Assets	-	-
f	Financial Assets		
	(i) Investment	-	-
	(ii) Loans	-	-
	(iii) Other financial Assets	-	-
g	Income-tax Assets (Net)	-	-
h	Deffered Tax Assets (Net)	-	-
i	Other Non-current Assets	-	-
		32.07	0
II	Current Assets		
a	Inventories	-	-
b	Financial Assets		
	i) Investment	-	-
	ii) Trade Receivable	978.67	619.02
	iii) Cash and Cash Equivalentents	54.7	31.32
	iv) Other Balances with Bank	-	0
	v) Loans	0	0
	vi) Other Financial Assets	0.07	0
c	Current Tax Assets (Net)	49.37	92.7
d	Other Current Assets	36.51	28.28
		1119.32	771.32
	TOTAL ASSETS	1151.39	771.32



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(in Lakhs, except per share data)

Sl. No.	Particulars	Standalone	
		As at 30-09-2024	As at 31-03-2024
		Unaudited	Audited
EQUITY AND LIABILITIES			
EQUITY			
a	Equity Share Capital	100	100
b	Other Equity	211.37	183.03
	Total Equity	311.37	283.03
LIABILITIES			
I	Non-current Liabilities		
a	Financial Liabilities		
	i) Borrowing	243.85	0
	ii) Other Financial Liabilities	-	-
b	Provisions	-	-
c	Deferrd Tax Liaibilities (Net)	-	-
d	Other Non-current Liabilities	-	-
		243.85	0
II	Current Liabilities		
a	Financial Liabilities		
	i) Borrowings	0	0
	ii) Trade Payables	568.63	449.83
	iii) Other - Financial Liabilities	0	0
b	Other Current Liabilities	7.73	7.74
c	Provisions	19.81	30.72
d	Current Tax Liabilities (Net)	-	-
		596.17	488.29
	TOTAL EQUITY AND LIABILITIES	1151.39	771.32

Place : Gandhidham

Date : 11/11/2024

By Order of the Board of Directors

For Rajvi Logitrade Limited

Managing Director & CEO

Jagdish Dodia

Din: 02487910



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024		
	For the Half year ended on 30-09-2024	For the Half year ended on 30-09-2023
A Cash flow from operating activities		
Profit/(Loss) before tax	37.89	25.42
<u>Adjustment For:</u>		
Depreciation	0.63	0.00
Interest and other finance expense	4.64	0.00
Interest Income	0.00	0.00
Operating profit before working capital changes	43.16	25.42
Movements in fund / capital :		
Decrease / (increase) in Trade receivables	-359.65	-174.49
Decrease / (increase) in inventories	0.00	0.00
Decrease / (increase) in financial Assets	-0.07	0.00
Decrease / (increase) in other current assets	35.10	-31.92
Increase/ (decrease) in Trade Payables	118.80	205.05
Increase/ (decrease) in Short term Provisions	-20.46	1.80
Increase/ (decrease) in other current liabilities	-0.01	-9.52
Cash generated from /(used in) operations	(183.13)	16.34
Direct Tax Paid	0.00	0.00
Net cash flow from/ (used in) operating activities A	(183.13)	16.34
B Cash flows from investing activities		
Purchase/sale of fixed assets	-32.70	0.00
Interest Received	0.00	0.00
Loans & Advances given	0.00	0.00
Net cash flow from/ (used in) investing activities B	(32.70)	-
C Cash flows from financing activities		
Borrowings	243.85	-28.29
Interest paid	-4.64	0.00
Net cash flow from/ (used in) in financing activities C	239.21	(28.29)
Net increase/(decrease) in cash and cash equivalents A + B	23.38	(11.95)
Cash and cash equivalents at the beginning of the period	31.32	13.01
Cash and cash equivalents at the end of the period	54.70	1.06
Components of cash and cash equivalents		
Cash in hand	0.76	0.94
With banks- in current account	53.94	0.12
Total cash and cash equivalents	54.70	1.06

Notes :

- 1 Figures in brackets indicate cash outflow.
- 2 Previous year's figures have been regrouped or reclassified wherever necessary to conform to current year's grouping and classification.

Place : Gandhidham
 Date : 11/11/2024

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 For Rajvi Logitrade Limited**

Managing Director & CEO
Jagdish Dodia
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