

# GRANDMA TRADING & AGENCIES LIMITED

**Regd. Office:** Office no. 117, First Floor, Hubtown Solaris, NS Phadke Marg, Andheri (E) Mumbai-400069, Maharashtra, India; email: [grandmatrading@gmail.com](mailto:grandmatrading@gmail.com); Ph: 022 – 35138614 / 35138615  
CIN: L99999MH1981PLC409018; Website: [www.grandmatrading.co.in](http://www.grandmatrading.co.in)

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GTAL/SE/2024-25  
February 13, 2025

To,  
Department of Corporate Services,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001

**Scrip ID: GRANDMA**  
**Scrip Code: 504369**

**Sub.: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024**

Dear Sir/Madam,

This is with reference to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, please find enclosed herewith Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above is for your kind information and record. You are requested to acknowledge the receipt.

Thanking You,

Yours Faithfully,  
For Grandma Trading & Agencies Limited



Sonal Nakum  
Company Secretary and Compliance Officer  
Membership No.: A66793



Encl: a/a

# GRANDMA TRADING AND AGENCIES LIMITED

(CIN:L99999MH1981PLC409018)

Regd. Office: Office No. 117, First Floor, Hubtown Solaris, NS Phadke Marg, Andheri ( E ), Mumbai - 400069, Maharashtra  
Statement of Unaudited Financials Results for the Quarter and Nine Months ended 31st December 2024

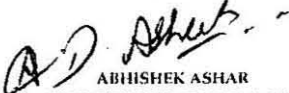
(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
a)	Revenue From Operation	1.75	15.96	0.00	17.70	0.00	12.66
b)	Other Income	0.09	4.81	4.78	4.90	5.16	16.33
	<b>Total Revenue :</b>	<b>1.84</b>	<b>20.76</b>	<b>4.78</b>	<b>22.61</b>	<b>5.16</b>	<b>28.99</b>
2	<b>Expenses</b>						
a)	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b)	Purchase of Stock in trade	2.69	21.49	0.00	33.90	0.00	12.26
c)	Change in Inventories of Finished Good	-1.00	-7.29	0.00	-18.01	0.00	0.00
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
e)	Employee Benefits Expenses	1.20	1.20	1.20	3.60	2.70	3.90
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
g)	Listing fees	0.00	0.00	0.00	3.25	3.83	3.84
h)	Office Rent	0.00	0.00	0.00	0.00	0.00	0.00
i)	Other Expenses	1.14	0.57	0.76	31.98	8.56	9.63
	<b>Total Expenditure :</b>	<b>4.00</b>	<b>15.78</b>	<b>1.96</b>	<b>44.73</b>	<b>15.09</b>	<b>29.65</b>
3	<b>Total Profit / (Loss) before Exceptional items (1 - 2)</b>	<b>-2.16</b>	<b>4.99</b>	<b>2.82</b>	<b>-22.12</b>	<b>-9.94</b>	<b>-0.66</b>
4	Exceptional items	0.00	-115.49	0.00	0.00	0.00	0.00
5	<b>Net Profit / (Loss) before tax (5 - 6)</b>	<b>-2.16</b>	<b>-110.50</b>	<b>2.82</b>	<b>-22.12</b>	<b>-9.94</b>	<b>-0.66</b>
6	<b>Tax Expense</b>						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Tax Expense for Earlier Year	0.00	0.00	0.00	0.00	0.00	1.82
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax Expenses :</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.82</b>
7	<b>Net Profit / (Loss) for the period from continuing operations (5 - 6)</b>	<b>-2.16</b>	<b>-110.50</b>	<b>2.82</b>	<b>-22.12</b>	<b>-9.94</b>	<b>-2.48</b>
8	<b>Other Comprehensive Profit / (Loss)</b>						
a)	Amount of items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
b)	Income tax relating to items that will be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Total Comprehensive Profit/(Loss) for the period</b>	<b>-2.16</b>	<b>-110.50</b>	<b>2.82</b>	<b>-22.12</b>	<b>-9.94</b>	<b>-2.48</b>
10	<b>Paid - up Equity Share Capital (FV Rs. 1/-)</b>	<b>1306.00</b>	<b>1306.00</b>	<b>1306.00</b>	<b>1306.00</b>	<b>1306.00</b>	<b>1306.00</b>
11	<b>Reserves excluding revaluation reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-1153.66</b>
12	<b>Earnings per Share (EPS)</b>						
	- Basic EPS (Rs.)	0.00	-0.08	0.00	-0.02	-0.01	0.00
	- Diluted EPS (Rs.)	0.00	-0.08	0.00	-0.02	-0.01	0.00

**Notes :**

- (1) The above unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2025. The Limited Review report for the Quarter and Nine months ended 31st December, 2024 has been carried out by the Statutory Auditors, as required under regulation 33 of SEBI (LODR) Regulations, 2015.
- (2) The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.
- (3) Provision for Income tax will be made at the end of the financial year.
- (4) Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

FOR GRANDMA TRADING & AGENCIES LIMITED

  
**ABHISHEK ASHAR**  
 WHOLETIME DIRECTOR & CFO

Place : Mumbai  
Date : 13/02/2025

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**Limited Review Report on Unaudited Financial Results of Grandma Trading and Agencies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

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**To  
Board of Directors  
Grandma Trading and Agencies Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of **Grandma Trading and Agencies Limited** ("the Company") for the quarter and nine months ended 31<sup>st</sup> December, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditors 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 an analytical procedure 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

**For M/s. SINGHVI & SANCHETI  
Chartered Accountants  
FRN No. 110286W**

**Place: Mumbai  
Date: 13/02/2025**

**(H M Sancheti)  
Partner  
Membership No. 043331  
UDIN: 25043331BMLDKB2498**

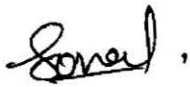
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- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.: **NOT APPLICABLE**
- C. Format for disclosing outstanding default on loans and debt securities: **NOT APPLICABLE**
- D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter): **NOT APPLICABLE**
- E. 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., 4<sup>th</sup> quarter): **NOT APPLICABLE**

For Grandma Trading & Agencies Limited



Sonal Nakum  
Company Secretary and Compliance Officer  
Membership No.: A66793



Encl: a/a