GRANDMA TRADING & AGENCIES LIMITED

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

GTAL/SE/2024-25 November 11, 2024

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

Scrip ID: GRANDMA Scrip Code: 504369

Sub.: Outcome of Board Meeting held today i.e., Monday, November 11, 2024, pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir,

Pursuant to Regulation 33 and Regulation 30 read with of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Monday, November 11, 2024, had *interalia* considered and approved the Un-Audited Financial Results for the Quarter and half year ended September 30, 2024, a copy of the same is enclosed herewith together with the Limited Review Report from the Statutory Auditor of the Company;

The Board meeting commenced at 12:00 noon and concluded at 1:00 PM.

This is for your information and record.

Thanking you, Yours Faithfully, For Grandma Trading & Agencies Ltd.

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

GRANDMA TRADING AND AGENCIES LIMITED

(CIN: L999999MH1981PLC409018)

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 half year ended 30th September 2024

(Rupees in Lakh Except EPS								
S1.			uarter Ended		Half Yea		Year Ended	
No.	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income							
a)	Revenue From Operation	15.96	0.00	0.00	15.96	0.00	12.66	
b)	Other Income	4.81	0.00	0.38	4.81	0.38	16.33	
	Total Revenue :	20.76	0.00	0.38	20.77	0.38	28.9	
2	Expenses							
a)	Cost of Masterial Consumed	0.00	0.00	0.00	0.00	0.00	0.00	
b)	Purchase of Stock in trade	21.49	0.00	0.00	31.21	0.00	12.26	
c)	Change in Inventories of Finished Good	-7.29	0.00	0.00	-17.00	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	0.75	2.40	1.50	3.90	
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	
g)	Listing Fees	0.00	3.25	0.00	3.25	3.84	3.84	
h)	Office Rent	0.00	0.00	0.00	0.00	0.00	0.00	
i)	Other Expenses	0.37	20.43	6.74	20.81	7.80	9.65	
	Total Expenditure :	15.78	24.88	7.49	40.66	13.14	29.65	
3	Total Profit / (Loss) before Exceptional items (1 - 2)	4.99	-24.88	-7.12	-19.89	-12.76	-0.66	
4	Exceptional items	-115.49	0.00	0.00	-115.49	0.00	0.00	
5	Net Profit / (Loss) before tax (5 - 6)	-110.50	-24.88	-7.12	-135.38	-12.76	-0.66	
6	Tax Expense							
	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	
	Total Tax Expenses :	0.00	0.00	0.00	0.00	0.00	1.82	
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	-110.50	-24.88	-7.12	-135.38	-12.76	-2.48	
8	Other Comprehensive Profit / (Loss)							
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	Total Comprehensive Profit/(Loss) for the period	-110.50	-24.88	-7.12	-135.38	-12.76	-2.48	
10	Paid - up Equit Share Capital (FV Rs. 1/-)	1306.00	1306.00	1306.00	1306.00	1306.00	1306.00	
11	Reserves excluding revaluation reserves as per balance sheet of previous						-1153.60	
	accounting year						1100101	
12	Earnings per Share (EPS)							
	- Basic EPS (Rs.)	-0.085	-0.019	-0.005	-0.104	-0.010	-0.002	
	- Diluted EPS (Rs.)	-0.085	-0.019	-0.005	-0.104	-0.010	-0.002	

(1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 11th November, 2024 and the statutory auditors of the Company have carried out a Limited Review report for the Quarter and half year ended 30th September, 2024.

(2) The exceptional item relates to the writing off of unsecured doubtful loans and advances of the Company.

(3) The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.

(4) Provision for Income tax will be made at the end of the financial year.

(5) Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

FOR GRANDMA TRADING AND AGENCIES LIMITED

Place : Mumbai Date : 11-Nov-24 ABHISHEK ASHAR WHOLE TIME DIRECTOR AND CFO

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 half year ended 30th September 2024

(5) STATEMENT OF ASSETS AND LIABILITIES

1 Non-current sets - - Non-current financial Assets - - Non-current financial Assets - - Non-current financial Assets - - Other Non-current financial assets - - Deferred tax assets (net) - - Other Non-current Financial Assets - - Deferred tax assets (net) - - Other non-current assets - - Turent assets - - Inventories - - Current assets - - Turde Receivables, Current - - Total Current financial Assets - - Current Assets (net) - - Other current financial assets - - Current Assets (net) - - Other Current Assets (net) - - Other Current Assets (net) - - Other Current Assets - - Deferred ax assets (net) - - Other Current Assets - - Deferred assets - - Deferred assets - - Defered assets - <		Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
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International control of the second secon	Other Current Assets	-		
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1 Equity Equity attributable to owners of parent 1,306.00 1,306.00 Equity attributable to owners of parent (1,289.04) (1,153.60) 1,306.00 Other Equity Total equity attributable to owners of parent 16.96 152.3 Non-controlling interests - - - Total Equity 16.96 152.3 2 Liabilities - - - Non - Current Financial Liabilities - - - Borrowings, non - current - - - Other non - current financial liabilities - - - Provisions, non - current - - - - Other non-current liabilities (net) - - - - - Deferred government grants, Non - current - <		TOTAL - ASSETS	35.87	159.62
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FOR GRANDMA TRADING AND AGENCIES LIMITED

(Rupees in Lakh Except EPS)

	GRANDMA TRADING AND AGE	NCIES LIMITED						
	(CIN: L99999MH1981PLC409018)							
	Cash Flow Statement as on 30	(Rupees in Lakh)						
	Particulars	For the Half year ended	For the Half year ended					
		30th Sept. 2024	30th Sept. 2023					
		Rs.	Rs.					
А.	Cash flow from operating activities							
	Net Profit / (Loss) before extraordinary items and tax	(135.38)	(12.76)					
	Adjustments for:							
	Depreciation and amortisation	-	-					
	Taxes	_	-					
	Operating profit / (loss) before working capital changes	(135.38)	(12.76)					
	Changes in working capital:							
	Increase/(Decrease) in Trade receivables and other Current Assets	108.03	5.42					
	Increase/(Decrease) in Inventories	(17.00)	-					
	Increase/(Decrease) in Trade payables and others Current Liablities	11.64	4.73					
	Increase/(Decrease) in Short Term Provisions							
	Net cash flow from / (used in) Operating activities (A)	(32.72)	-2.61					
B.	Cash flow from investing activities							
	Purchase of Fixed Assets	-	-					
	Net cash flow from/(used in) Investing Activities (B)	-	-					
C.	Cash flow from financing activities (C)	-	-					
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(32.72)	(2.61)					
	Cash and cash equivalents at the beginning of the year	43.15	3.36					
	Cash and cash equivalents at the end of the year comprises:	10.43	0.75					
	(a) Cash on hand	0.05	0.05					
	(b) Balances with banks - In current accounts	10.38	0.70					
		10.43	0.75					

Notes:

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

FOR GRANDMA TRADING AND AGENCIES LIMITED

Place : Mumbai Date : 11-Nov-24

ABHISHEK ASHAR WHOLE TIME DIRECTOR AND CFO



19/2, OdhavjiBhuvan, 427, J.S.S Road Chira Bazar, Mumbai - 400 002 INDIA. Phone : 2200 3175, 22003176 Web:-<u>www.ssca.in</u> E Mail- mail@ssca.in

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

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 half year ended 30th September, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation 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 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.

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

(H M Sancheti) Partner Membership No. 043331 UDIN: 24043331BKCUAI2172

Place: Mumbai Date: 11/11/2024