

**GRANDMA TRADING AND AGENCIES LIMITED**

CIN: L99999TG1981PLC100740

Regd. Office: Plot No. 15, 3B, HACP Colony, Karkhana, Secunderabad – 500 009, Telangana

Unaudited Financial Result for the Quarter end as on 30th June, 2017

(Rupees in Lakh except EPS)

Sr. No.	PARTICULARS	For Quarter Ended			For Year Ended
		30/06/2017	31/03/2017	30/06/2016	31/03/2017
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
a)	Revenue from Operation	0.00	375.67	0.00	375.67
b)	Other Income	6.76	3.54	9.46	30.36
	<b>Total income :</b>	<b>6.76</b>	<b>379.21</b>	<b>9.46</b>	<b>406.03</b>
<b>2</b>	<b>Expenses</b>				
a)	Cost of Material Consumed	0.00	0.00	0.00	0.00
b)	Purchase of Stock in Trade	0.00	388.11	213.23	753.54
c)	Changes in inventory of Finished Goods	0.00	0.00	-213.23	-365.43
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00
e)	Employees Benefit Expenses	0.75	0.00	0.60	2.50
f)	Depreciation & Amortisation Expenses	0.00	0.00	0.00	0.00
g)	Listing Fees	2.88	2.88	2.35	2.35
h)	Other Expenditure	1.35	2.91	4.66	7.14
	<b>Total Expenditure :</b>	<b>4.98</b>	<b>393.90</b>	<b>7.61</b>	<b>400.10</b>
<b>3</b>	<b>Total Profit / (Loss) before Exceptional Item and tax (1 - 2)</b>	<b>1.79</b>	<b>-14.68</b>	<b>1.85</b>	<b>5.93</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Net Profit / (Loss) before tax (3 - 4)</b>	<b>1.79</b>	<b>-14.68</b>	<b>1.85</b>	<b>5.93</b>
<b>6</b>	<b>Tax Expenses</b>				
	Current Tax	0.00	1.83	0.00	2.02
	Tax expense for earlier year	0.00	0.00	0.13	0.00
	Deferred Tax	0.00	0.00	0.00	0.00
	<b>Total Tax Expenses :</b>	<b>0.00</b>	<b>1.83</b>	<b>0.13</b>	<b>2.02</b>
<b>7</b>	<b>Net Profit / (Loss) for the period from continuing operations (5 - 6)</b>	<b>1.79</b>	<b>-16.52</b>	<b>1.72</b>	<b>3.91</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	Amount of items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
<b>9</b>	<b>Total Comprehensive Profit / (Loss)</b>	<b>1.79</b>	<b>-16.52</b>	<b>1.72</b>	<b>3.91</b>
<b>10</b>	<b>Paid - up Equity Share Capital (FV Re. 1/-)</b>	<b>1306.00</b>	<b>1306.00</b>	<b>1306.00</b>	<b>1306.00</b>
<b>11</b>	<b>Reserves excluding revaluation reserves per balance sheet of previous accounting year</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>63.64</b>
<b>12</b>	<b>Earnings per Share (EPS)</b>				
	- Basic EPS Rs.	0.001	-0.013	0.001	0.003
	- Diluted EPS Rs.	0.001	-0.013	0.001	0.003

**Notes:**

- The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 21st August, 2017 and the statutory auditors of the Company have carried out a Limited Review report for the Quarter ended 30th June, 2017
- The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.
- The Company has adopted Indian Accounting Standard (IND AS) from 1st April, 2017. The figure for the previous quarters and year ended 31st March, 2017 are also IND AS compliant.
- Provisions for income tax will be made at the end of the financial year.



FOR GRANDMA TRADING & AGENCIES LIMITED

*Pragyan Ojha*

PRAGYAN OJHA  
MANAGING DIRECTOR

PLACE: SECUNDERABAD  
DATE: 21.08.2017

**GRANDMA TRADING AND AGENCIES LIMITED**

(CIN:L99999TG1981PLC100740)

Regd. Office: 3B, PLOT NO. 15, HACP COLONY, KARKHANA, SECUNDERABAD, TELANGANA - 500009

Statement of Standalone Unaudited Financial Results For the Quarter ended on 30th June, 2017

(Rs. in Lakh except EPS)

Sr. No.	Particulars	Quarter Ended 30.06.2017 Unaudited	Quarter Ended 30.06.2016 Unaudited	Year Ended 31.03.2017 Audited
1	Total income from operations	6.76	9.46	406.03
2	Net Profit / (Loss) from continuing operations before tax*	1.79	1.85	5.93
3	Net Profit / (Loss) from continuing operations after tax*	1.79	1.72	3.91
4	Total comprehensive income for the period	1.79	1.72	3.91
5	Paid - up Equity Share Capital	1306.00	1306.00	1306.00
6	Reserves (excluding Revaluation Reserve)	0.00	0.00	0.00
7	Earnings Per Share (FV of Rs. 1/- each)			
	Basic EPS :	0.001	0.001	0.003
	Diluted EPS :	0.001	0.001	0.003

\* The Company does not have any extraordinary or exceptional item to report for the above periods.

**Notes :**

- 1 The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.wagendinfra.com](http://www.wagendinfra.com))
- 2 The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 21st August, 2017
- 3 The Company has adopted Indian Accounting Standard (IND AS) from 1st April, 2017. The figure for the previous quarters and year ended 31st March, 2017 are also IND AS compliant

FOR GRANDMA TRADING AND AGENCIES LIMITED

*Pragyan Ojha*Place : Secunderabad  
Date : 21st August, 2017PRAGYAN OJHA  
MANAGING DIRECTOR



**Gupta Saharia & Co.**  
**Chartered Accountants**

**Limited Review Report 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 ended 30<sup>th</sup> June, 2017 (the "Statement"), being submitted by the Company pursuant to the requirement 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.


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.

Place: Mumbai  
Date: 21.08.2017

For M/s. Gupta Saharia & Co.  
Chartered Accountants  
FRN No. 103446W



*(Signature)*  
(S.S. Rathi)  
Partner  
Membership No. 73373