

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 and half year ended as on 30th September, 2017

(Rupees in Lakh except EPS)

Sr. No.	PARTICULARS	For Quarter Ended			For Half Year Ended		For Year Ended
		30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016	31/03/2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from Operation	0.00	0.00	0.00	0.00	0.00	375.67
b)	Other Income	6.79	6.76	8.78	13.55	18.23	30.36
	Total Income :	6.79	6.76	8.78	13.55	18.23	406.03
2	Expenses						
a)	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b)	Purchase of Stock in Trade	0.00	0.00	152.20	0.00	365.43	753.54
c)	Changes in Inventory of Finished Goods	0.00	0.00	-152.20	0.00	-365.43	-365.43
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
e)	Employees Benefit Expenses	0.75	0.75	0.40	1.50	1.00	2.50
f)	Depreciation & Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
g)	Listing Fees	0.00	2.88	0.00	2.88	2.35	2.35
h)	Other Expenditure	0.24	1.35	0.49	1.60	5.15	7.14
	Total Expenditure :	0.99	4.98	0.89	6.97	8.50	400.10
3	Total Profit / (Loss) before Exceptional Item and tax (1 - 2)	5.79	1.79	7.89	7.58	9.74	5.93
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Net Profit / (Loss) before tax (3 - 4)	5.79	1.79	7.89	7.58	9.74	5.93
6	Tax Expenses						
	Current Tax	0.00	0.00	0.00	0.00	0.00	2.02
	Tax expense for earlier year	0.00	0.00	0.00	0.00	0.13	0.00
	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	0.13	2.02
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	5.79	1.79	7.89	7.58	9.61	3.91
8	Other Comprehensive Income						
	Amount of items that will not be reclassified to profit and loss	0.00	0.00	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	0.00	0.00
9	Total Comprehensive Profit / (Loss)	5.79	1.79	7.89	7.58	9.61	3.91
10	Paid - up Equity Share Capital (FV Re. 1/-)	1306.00	1306.00	1306.00	1306.00	1306.00	1306.00
11	Reserves excluding revaluation reserves per balance sheet of previous accounting year						63.64
12	Earnings per Share (EPS)						
	- Basic EPS Rs.	0.00	0.00	0.01	0.01	0.01	0.00
	- Diluted EPS Rs.	0.00	0.00	0.01	0.01	0.01	0.00

Notes:

- i). The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 14th December, 2017 and the statutory auditors of the Company have carried out a Limited Review report for the Quarter and half year ended 30th September, 2017
- ii). The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments
- iii). 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.
- iv). Provisions for income tax will be made at the end of the financial year
- v). The Reconciliation of net profit and reserves between Ind AS and erstwhile Indian GAAP is as below:

Nature of Adjustment	Quarter ended 30.09.2017
Net Profit as per erstwhile Indian GAAP	5.79
Changes due to Implementation of Ind AS	-
Net Profit as per Ind AS	5.79

FOR GRANDMA TRADING AGENCIES LIMITED

Pragyan Ojha

PRAGYAN OJHA
MANAGING DIRECTOR

Place : Secunderabad
Date : 14.12.2017

GRANDMA TRADING AND AGENCIES LIMITED

CIN: L99999TG1981PLC100740

Regd. Office: Plot No. 16, 3B, HACP Colony, Karkhana, Secunderabad – 500 009, Telangana
Unaudited Financial Result for the Quarter and half year ended as on 30th September, 2017

(Rupees in Lakh except EPS)

(6) Statement of Assets and Liabilities.

Particulars		As at 30.09.2017 Unaudited	As at 31.03.2017 Audited
A.	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Non - Current Financial Assets		
	Non-current Investments	-	-
	Trade Receivables, Non-current	-	-
	Other Non-current Financial assets	-	-
	Total Non-current Financial Assets	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total Non-current assets	-	-
2	Current assets		
	Inventories	365.43	365.43
	Current Financial Assets		
	Current Investments	-	-
	Trade Receivables, Current	395.67	395.67
	Cash and Bank equivalents	0.59	1.43
	Bank balances other than Cash and Bank equivalents	-	-
	Loans, current	1,088.44	1,074.89
	Other current financial assets	-	-
	Total current financial assets	1,850.14	1,837.42
	Current Assets (net)	1.33	1.33
	Other Current Assets	-	-
	Total Current assets	1,851.47	1,838.75
	TOTAL - ASSETS	1,851.47	1,838.75
B.	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	1,306.00	1,306.00
	Other Equity	71.22	63.64
	Total equity attributable to owners of parent	1,377.22	1,369.64
	Non-controlling interests	-	-
	Total Equity	1,377.22	1,369.64
2	Liabilities		
	Non - Current Liabilities		
	Non - Current Financial Liabilities		
	Borrowings, non-current	-	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	-	-
	Trade Payables, current	466.03	462.54
	Other current financial liabilities	-	-
	Other current liabilities	7.81	6.31
	Provisions, current	0.40	0.25
	Current tax liabilities (net)	-	-
	Deferred government grants, current	-	-
	Total current liabilities	474.24	469.11
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Liabilities	-	-
	Total equity and liabilities	1,851.47	1,838.75

FOR GRANDMA TRADING AGENCIES LIMITED



PRAGYAN OJHA
MANAGING DIRECTOR

Place : Secunderabad
Date : 14.12.2017



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 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, 2017 (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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th 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 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

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



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

Place: Mumbai
Date: 14.12.2017