

GRANDMA TRADING AND AGENCIES LIMITED

CIN: L99999TG1981PLC100740

Regd. Office: 3B, HACP Colony, Plot No. 15, Karkhana, Secunderabad, Telangana, 500009

Audited Financial Result For the Quarter and Year ended on 31st March, 2016

(Rupees in Lacs Except EPS and Share Capital)

| PARTICULARS | For Quarter Ended | | | Year Ended | |
|---|-------------------|--------------|--------------|--------------|--------------|
| | 31-03-2016 | 31-12-2015 | 31-03-2015 | 31-03-2016 | 31-03-2015 |
| | Audited | Un-audited | Audited | Audited | |
| 1 (a) Net Sales / Income from Operations | 13.91 | 12.39 | 4.43 | 26.30 | 11.69 |
| (b) Other Operative Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL INCOME | 13.91 | 12.39 | 4.43 | 26.30 | 11.69 |
| 2 Expenditure | | | | | |
| (a) Purchase of Stock in Trade | 0.00 | 15.60 | 0.00 | 15.60 | 0.00 |
| (b) Changes in inventory of Stock in Trade | 22.50 | -0.001 | 21.96 | 22.50 | 39.84 |
| (c) Employees Benefit Expenses | 4.74 | 0.54 | 2.13 | 6.36 | 7.62 |
| (d) Depreciation & Amortisation Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (e) Other Expenditure | 7.35 | 3.27 | 4.39 | 15.47 | 15.95 |
| TOTAL EXPENDITURE | 34.59 | 19.41 | 28.49 | 59.93 | 63.41 |
| 3 Profit from Operations before Other Income, Finance & Exceptional Items | -20.68 | -7.02 | -24.05 | -33.63 | -51.72 |
| 4 Other Income | 1.22 | 14.16 | 19.66 | 56.39 | 74.81 |
| 5 Profit before Interest & Exceptional Items | -19.46 | 7.14 | -4.39 | 22.76 | 23.09 |
| 6 Finance Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 Profit after Interest but before Exceptional Items | -19.46 | 7.14 | -4.39 | 22.76 | 23.09 |
| 8 Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 Profit from Ordinary Activities before Tax | -19.46 | 7.14 | -4.39 | 22.76 | 23.09 |
| 10 Tax Expenses | 7.13 | 0.12 | 7.14 | 7.25 | 7.25 |
| 11 Net Profit from Ordinary Activities after Tax | -26.59 | 7.03 | -11.53 | 15.51 | 15.85 |
| 12 Paid-up equity share Capital (Face value Per Share Re. 1/-) | 1306.00 | 1306.00 | 1306.00 | 1306.00 | 1306.00 |
| 13 Reserves excluding revaluation reserves | -- | -- | -- | 59.73 | 44.22 |
| 14 Earning Per Share-Basic / Diluted (not annualised) | -0.02 | 0.01 | -0.01 | 0.01 | 0.01 |

Notes :

- The above Audited Financial Results are reviewed by Audit Committee & approved by Board of Directors at its meetings held on 30th May, 2016.
- Segment Reporting as defined in Accounting Standard 17 prescribed under section 133 of the Companies Act, 2013 read with the Rule 7 of the Companies (Accounts) Rules, 2014 is not applicable as company operate in only one segment.
- The previous financial period/year figures have been regrouped / re-arranged wherever necessary.
- Statement of Assets and Liabilities

| Sl. | Particulars | As at 31.03.2016 | As at 31.03.2015 |
|----------|---------------------------------------|------------------|------------------|
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | (a) Share capital | 1306.00 | 1306.00 |
| | (b) Reserves and surplus | 59.73 | 44.22 |
| | Sub-total - Shareholders' funds | 1365.73 | 1350.22 |
| 2 | Non Current liabilities | | |
| | (a) Deferred Tax Liability (Net) | 0.00 | 0.00 |
| | Sub-total - Non Current liabilities | 0.00 | 0.00 |
| 3 | Current Liabilities | | |
| | (a) Other Current Liabilities | 0.60 | 1.05 |
| | (b) Short-term Provisions | 25.15 | 14.02 |
| | Sub-total - Current liabilities | 25.75 | 15.07 |
| | TOTAL - EQUITY AND LIABILITIES | 1391.48 | 1365.28 |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Fixed Assets | 0.00 | 0.00 |
| | (b) Other non-current assets | 0.00 | 2.59 |
| | Sub-total - Non-current assets | 0.00 | 2.59 |
| 2 | Current assets | | |
| | (a) Inventories | 0.00 | 22.50 |
| | (b) Trade receivables | 20.00 | 0.00 |
| | (c) Cash and Bank balances | 10.72 | 5.10 |
| | (d) Short term loans and advances | 1339.96 | 1319.93 |
| | (e) Other current assets | 20.80 | 15.16 |
| | Sub-total - Current assets | 1391.48 | 1362.69 |
| | TOTAL - ASSETS | 1391.48 | 1365.28 |

For Grandma Trading & Agencies Ltd.

P. Srinavasa Rao

P. Srinavasa Rao Director

Whole Time Director & CFO

Date: 30.05.2016
Place: Secunderabad



Auditor's Report On Quarterly Financial Results and Year to Date Results of Grandma Trading and Agencies Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors,
Grandma Trading and Agencies Limited

We have audited the quarterly financial results of Grandma Trading and Agencies Limited for the quarter ended March 31, 2016 and Financial Results for the year ended March 31, 2016, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year ended financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year ended results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net Profit and other financial information for the quarter ended March 31, 2016 as well as the Financial results 31st March, 2016.

Place: Mumbai
Date: May 30, 2016

For M/s **Gupta Saharia & Co**
Chartered Accountants

S. S. Rathi
Partner

M.No. 73373 / FRN 103446W





GRANDMA TRADING & AGENCIES LTD.

Regd. Off.: 3B, Plot No.15, HACP Colony, Kharkhana, Secunderabad – 500 009, Telangana, India

To,
The Deputy Manager
Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip ID: GRANDMA
Scrip Code: 504369

Sub: Declaration pursuant to Regulation 33(3) (e) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

DECLARATION

As required in terms of the requirements of proviso to Regulation 33(3)(e) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations Disclosure Requirements) (Amendment) Regulations dated 25.05.2016 we hereby declare that, the Statutory Auditors of the company Gupta Sharia & Co, Chartered Accountants (FRN No: 103446W), have issued an Audit Report with unmodified opinion on Standalone Annual Audited Financial Results for the Quarter and Year ended 31st March, 2016.

Thanking you,
Yours faithfully,
For Grandma Trading and Agencies Limited

P. Srinivasa Rao

P.Srinivasa Rao **Direct**
Whole Time Director & CFO