

# GRANDMA TRADING AND AGENCIES LIMITED

CIN: L99999TG1981PLC100740

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

Audited Financial Result For the Quarter and Year ended as on 31st March, 2017

(Rupees in Lakh Except EPS and Share Capital)

PARTICULARS	For Quarter Ended			For Year Ended		
	31/03/2017	31/12/2016	31/03/2016	31/03/2017	31/03/2016	
	Audited	Un-audited	Audited	Audited	Audited	
<b>FINANCIAL PERFORMANCE</b>						
1	Revenue from Operation	375.67	0.00	13.91	375.67	26.30
2	Other Income	3.54	8.58	1.22	30.36	56.39
3	<b>TOTAL INCOME</b>	<b>379.21</b>	<b>8.58</b>	<b>15.13</b>	<b>406.03</b>	<b>82.69</b>
4	<b>Expenses</b>					
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock in Trade	388.11	0.00	0.00	753.54	15.60
	(c) Changes in inventory of Finished Goods	0.00	0.00	22.50	-365.43	22.50
	(d) Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00
	(e) Employees Benefit Expenses	0.00	1.50	4.74	2.50	6.36
	(f) Depreciation & Amortisation Expenses	0.00	0.00	0.00	0.00	0.00
	(g) Listing Fees	2.88	0.00	0.00	2.35	2.25
	(h) Other Expenditure	2.91	0.41	7.35	7.14	13.23
	<b>Total Expenditure</b>	<b>393.90</b>	<b>1.91</b>	<b>34.59</b>	<b>400.10</b>	<b>59.93</b>
5	<b>Profit / (Loss) before exceptional and extra ordinary items and tax (3-4)</b>	<b>-14.68</b>	<b>6.68</b>	<b>-19.46</b>	<b>5.93</b>	<b>22.76</b>
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	<b>Profit (+)/ Loss (-) before extra ordinary item and tax (5+6)</b>	<b>-14.68</b>	<b>6.68</b>	<b>-19.46</b>	<b>5.93</b>	<b>22.76</b>
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
9	<b>Profit / (-) Loss before Tax (7-8)</b>	<b>-14.68</b>	<b>6.68</b>	<b>-19.46</b>	<b>5.93</b>	<b>22.76</b>
10	<b>Tax Expenses</b>					
	Current Tax	1.83	0.00	7.13	2.02	7.25
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
11	<b>Profit / (Loss) for the period from continuing operations (9-10)</b>	<b>-16.52</b>	<b>6.68</b>	<b>-26.59</b>	<b>3.91</b>	<b>15.51</b>
12	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
13	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
14	<b>Profit/(Loss) from discontinuing operations after tax(12-13)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
15	<b>Net Profit/(Loss) for the period (11+14)</b>	<b>-16.52</b>	<b>6.68</b>	<b>-26.59</b>	<b>3.91</b>	<b>15.51</b>
16	<b>Earning Per Share-Basic / Diluted (not annualised)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	a) Basic	-0.01	0.01	-0.02	0.00	0.01
	b) Diluted	-0.01	0.01	-0.02	0.00	0.01

**Notes :**

- 1 The above results are reviewed by the Audit Committee & approved by Board of Directors at its meetings held on 30th May, 2017
- 2 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.
- 3 The previous financial period/year figures have been regrouped / re-arranged wherever necessary.



4 Statement of Assets and Liabilities

Sl.	Particulars	As at 31.03.2017	As at 31.03.2016
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' funds</b>		
	(a) Share capital	1306.00	1306.00
	(b) Reserves and surplus	63.64	59.73
	<b>Sub-total - Shareholders' funds</b>	<b>1369.64</b>	<b>1365.73</b>
2	<b>Share application money pending allotment</b>		
3	<b>Non Current liabilities</b>		
	(a) Long-term borrowings	0.00	0.00
	(b) Deferred Tax Liability (Net)	0.00	0.00
	(c) Other long-term liabilities	0.00	0.00
	(d) Long-term provisions	0.00	0.00
	<b>Sub-total - Non Current liabilities</b>	<b>0.00</b>	<b>0.00</b>
4	<b>Current Liabilities</b>		
	(a) Short-term borrowings	0.00	0.00
	(b) Trade payables	462.54	0.00
	(c) Other Current Liabilities	2.31	0.60
	(d) Short-term Provisions	11.58	25.15
	<b>Sub-total - Current liabilities</b>	<b>476.44</b>	<b>25.75</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1846.08</b>	<b>1391.48</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed Assets		
	(i) Tangible Assets	0.00	0.00
	(ii) Intangible Assets	0.00	0.00
	(iii) Capital Work in Progress	0.00	0.00
	(b) Non-current investments	0.00	0.00
	(c) Deferred tax assets (net)	0.00	0.00
	(d) Long-term loans and advances	0.00	0.00
	(e) Other non-current assets	0.00	0.00
	<b>Sub-total - Non-current assets</b>	<b>0.00</b>	<b>0.00</b>
2	<b>Current assets</b>		
	(a) Current Investments	0.00	0.00
	(b) Inventories	365.43	0.00
	(c) Trade receivables	395.67	20.00
	(d) Cash and Bank balances	1.43	10.72
	(e) Short term loans and advances	1074.89	1339.96
	(f) Other current assets	8.66	20.80
	<b>Sub-total - Current assets</b>	<b>1846.08</b>	<b>1391.48</b>
	<b>TOTAL - ASSETS</b>	<b>1846.08</b>	<b>1391.48</b>

PLACE: SECUNDERABAD  
DATE: 30.05.2017

FOR GRANDMA TRADING & AGENCIES LIMITED

PRAGYAN OJHA  
MANAGING DIRECTOR





# GRANDMA TRADING & AGENCIES LTD.

Regd. Office: 3B, Plot No. 15, HACP Colony, Karkhana, Secunderabad – 500 009, Telangana  
Tel. No. 040 4014 8192; CIN: L99999TG1981PLC100740; Website: [www.grandmatrading.com](http://www.grandmatrading.com)

To,  
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)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2016

## DECLARATION

I, Pragyan Ojha (DIN: 02774883), Managing Director of GRANDMA TRADING AND AGENCIES LIMITED having its registered office at 3B, plot no. 15, HACP Colony, Karkhana, Secunderabad Hyderabad TG 500009, hereby declares that, the statutory auditors of the company Gupta Saharia & Co., Chartered Accountants (FRN No: 103446W), have issued an Audit Report with unmodified opinion on Standalone audited financial results for the Quarter and Year ended 31<sup>st</sup> March, 2017.

This declaration is issued in Compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2016 as amended by the SEBI (Listing Obligations Disclosure Requirements) vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 27.05.2016.

Thanking you.  
Yours faithfully,  
For Grandma Trading & Agencies Limited

  
Pragyan Ojha  
Managing Director



Encl: as above



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

**BOARD OF DIRECTORS  
GRANDMA TRADING AGENCIES LIMITED**

We have audited the quarterly financial results of GRANDMA TRADING AGENCIES LIMITED for the quarter ended March 31, 2017 and Financial Results for the year ended March 31, 2017, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these standalone financial Statements based on our audit.

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 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 loss and other financial information for the quarter ended March 31, 2017 as well as the Financial results 31st March, 2017.

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



*(Signature)*

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

Place: Mumbai  
Date: 30.05.2017