



Auditor's Report On Quarterly Financial Results and Year to Date Financial 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 accompanying statement of quarterly Ind AS financial results of Grandma Trading and Agencies Limited ("the Company") for the quarter ended March 31, 2019 and for the year ended March 31, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 financial Statements based on our review of the Ind AS financial results for the nine month ended December 31, 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and accounting principles generally accepted in India; our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31, 2019; and the relevant requirements of the Regulation and the circular.

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 Ind AS financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5 July 2016 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, 2019 and for the year ended March 31, 2019.

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



(Signature)

(S.S. Rathi)
Partner

Membership No. 73373

Place: Mumbai
Date: 30.05.2019

GRANDMA TRADING AND AGENCIES LIMITED

CIN: L99999TG1981PLC100740

Regd. Office: 501, 5th Floor, VV's Vintage Boulevard, Rajbhavan Road, Somajiguda, Hyderabad - 500082

Audited Financial Result for the Quarter and year ended as on 31st March, 2019

(Rupees in Lakh except EPS)

Sr. No.	PARTICULARS	For Quarter Ended			For Year Ended	
		31-03-19	31-12-18	31-03-18	31-03-19	31-03-18
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
a)	Revenue from Operation	0.00	0.00	0.00	0.00	0.00
b)	Other Income	4.47	3.69	-7.28	15.54	13.06
	Total income :	4.47	3.69	-7.28	15.54	13.06
2	Expenses					
a)	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
b)	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
c)	Changes in inventory of Finished Goods	0.00	0.00	0.00	0.00	0.00
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00
e)	Employees Benefit Expenses	1.66	1.50	0.75	4.66	3.00
f)	Depreciation & Amortisation Expenses	0.00	0.00	0.00	0.00	0.00
g)	Listing Fees	0.00	0.00	0.00	2.95	2.88
h)	Other Expenditure	0.83	0.26	0.62	1.98	2.64
	Total Expenditure :	2.49	1.76	1.37	9.59	8.52
3	Total Profit / (Loss) before Exceptional item and tax (1- 2)	1.98	1.93	-8.64	5.95	4.55
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Net Profit / (Loss) before tax (3- 4)	1.98	1.93	-8.64	5.95	4.55
6	Tax Expenses					
	Current Tax	1.55	0.00	1.17	1.55	1.17
	Tax expense for earlier year	0.14	0.00	0.00	0.14	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses :	1.69	0.00	1.17	1.69	1.17
7	Net Profit / (Loss) for the period from continuing operations (5- 6)	0.30	1.93	-9.82	4.26	3.38
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
	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Profit / (Loss)	0.30	1.93	-9.82	4.26	3.38
10	Paid - up Equity Share Capital (FV Re. 1/-)	1306.00	1306.00	1306.00	1306.00	1306.00
11	Reserves excluding revaluation reserves per balance sheet of previous accounting year	--	--	--	--	--
12	Earnings per Share (EPS)					
	- Basic EPS Rs.	0.00	0.00	-0.01	0.00	0.00
	- Diluted EPS Rs.	0.00	0.00	-0.01	0.00	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 30th May, 2019 and the statutory auditors of the Company have expressed an unmodified opinion with respect to the Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2019.
- 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). Figures of the quarter ended 31st March, 2019 and 31st March, 2018 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the third quarter of the relevant financial year which were subjected to limited review by Auditors.
- iv). Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

FOR GRANDMA TRADING AGENCIES LIMITED
For GRANDMA TRADING AND AGENCIES LTD.

Khagesh
Khagesh Kachhwal
Authorised Signatory

Place : Hyderabad

Date : 30.05.2019

GRANDMA TRADING AND AGENCIES LIMITED

CIN: L99999TG1981PLC100740

Regd. Office: 501, 5th Floor, VV's Vintage Boulevard, Rajbhavan Road, Somajiguda, Hyderabad - 500082

Audited Financial Result for the Quarter and year ended as on 31st March, 2019

(Rupees in Lakh except EPS)

v). Statement of Assets and Liabilities.

Particulars		As at 31.03.2019 Audited	As at 31.03.2018 Audited
A.	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Non - Current Financial Assets		
	Non-current Investments	-	-
	Trade Receivables, Non-current	-	-
	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	0.35	0.35
	Bank balances other than Cash and Bank equivalents	-	-
	Loans, current	1,100.56	1,086.65
	Other current financial assets	-	-
	Total current financial assets	1,862.02	1,848.10
	Current Assets (net)	1.33	1.47
	Other Current Assets	-	-
	Total Current assets	1,863.35	1,849.56
	TOTAL - ASSETS	1,863.35	1,849.56
B.	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	1,306.00	1,306.00
	Other Equity	71.28	67.02
	Total equity attributable to owners of parent	1,377.28	1,373.02
	Non-controlling interests	-	-
	Total Equity	1,377.28	1,373.02
2	Liabilities		
	Non - Current Liabilities		
	Non - Current Financial Liabilities		
	Borrowings, non - current	1.16	-
	Trade payables, non - current	-	-
	Other non - current financial liabilities	-	-
	Total non - current financial liabilities	1.16	-
	Provisions, non - current	-	-
	Deferred tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	-	-
	Trade Payables, current	468.98	466.03
	Other current financial liabilities	-	-
	Other current liabilities	14.74	9.67
	Provisions, current	1.19	0.85
	Current tax liabilities (net)	-	-
	Total current liabilities	484.92	476.55
	Total equity and liabilities	1,863.35	1,849.56

FOR GRANDMA TRADING AGENCIES LIMITED
For GRANDMA TRADING AND AGENCIES LTD.

Khagesh
Khagesh Kachhwal

Authorized Signatory

Place: Hyderabad

Date: 30.05.2019



GRANDMA TRADING & AGENCIES LTD.

Regd. Office: 501, 5th Floor, VV's Vintage Boulevard, Rajbhavan Road, Somajiguda, Hyderabad-500082, Tel. No. 040 4850 1010; CIN: L99999TG1981PLC100740; Website: www.grandmatrading.com

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

Scrip Code : 504369
Scrip ID : GRANDMA

Sub: Declaration of Audit Report with unmodified opinion for the year ended 31st March, 2019, pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2016 (as amended)

Dear Sir / Madam,

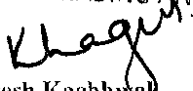
In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated May 26, 2016 and Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we hereby declare that the Statutory Auditors of the Company i.e. Gupta Saharia & Co., Chartered Accountants (FRN No: 103446W) have issued Audit Reports with unmodified opinion on the audited financial results for the Quarter and Year ended 31st March, 2019.

The declaration is issued in Compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2016 and amendment thereto.

We request you to kindly take note of the aforesaid.

Yours Faithfully,
For Grandma Trading & Agencies Limited

For GRANDMA TRADING AND AGENCIES LTD.


Khagesh Kachhwal
Director Authorised Signatory

Encl: as above