

GRANDMA TRADING AND AGENCIES LIMITED

(CIN:L99999TG1981PLC100740)

REGD. OFFICE: 501, 5th Floor, VV's Vintage Boulevard, Rajbhavan Road, Somajiguda, Hyderabad, Telangana, 500082

Statement of Audited Financials Results for the Quarter and Year ended 31st March 2022

(Rupees in Lakh Except EPS)

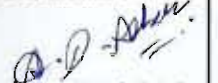
Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
a)	Revenue From Operation	0.00	0.00	0.00	0.00	0.00
b)	Other Income	0.00	0.00	4.40	0.00	4.40
	Total Revenue :	0.00	0.00	4.40	0.00	4.40
2	Expenses					
a)	Cost of Masterial 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)	Change in Inventories of Finished Good	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)	Employee Benefits Expenses	0.00	0.00	0.00	0.00	0.00
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.00
g)	Listing Fees	3.54	0.00	3.54	3.54	3.54
h)	Office Rent	0.00	0.00	0.00	0.00	0.00
i)	Other Expenses	0.51	0.00	2.18	0.51	2.49
	Total Expenditure :	4.05	0.00	5.72	4.05	6.03
3	Total Profit / (Loss) before Exceptional items (1 - 2)	-4.05	0.00	-1.32	-4.05	-1.63
4	Exceptional items	0.00	0.00	-1384.74	0.00	-1384.74
5	Net Profit / (Loss) before tax (5 - 6)	-4.05	0.00	-1386.06	-4.05	-1386.37
6	Tax Expense					
	Current Year Tax	0.00	0.00	0.00	0.00	0.00
	Earlier Year Tax	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses :	0.00	0.00	0.00	0.00	0.00
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	-4.05	0.00	-1386.06	-4.05	-1386.37
8	Other Comprehensive Profit / (Loss)					
a)	Amount of items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
b)	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) for the period	-4.05	0.00	-1386.06	-4.05	-1386.37
10	Paid - up Equity Share Capital (FV Rs. 1/-)	1306.00	1306.00	1306.00	1306.00	1306.00
11	Other Equity	--	--	--	--	--
12	Earnings per Share (EPS)					
	- Basic EPS (Rs.)	-0.003	0.000	-1.061	-0.003	-1.062
	- Diluted EPS (Rs.)	-0.003	0.000	-1.061	-0.003	-1.062

Notes :

- (1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 30th May, 2022 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, 2022
- (2) The Audited Financial results of the Company for the Quarter and Year Ended 31.03.2022 has been prepared in Accordance with Indian Accounting Standard (Ind AS) notified by Ministry of Corporate Affairs.
- (3) The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.
- (4) Figures of the quarter ended 31st March, 2022 and 31st March, 2021 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.
- (5) Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

FOR GRANDMA TRADING AND AGENCIES LIMITED




 Abhishek Ashar
 Director

Place : Mumbai
Date : 30.05.2022

GRANDMA TRADING AND AGENCIES LIMITED

(CIN:L99999TG1981PLC100740)

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Statement of Audited Financials Results for the Quarter and Year ended 31st March 2022

(Rupees in Lakh Except EPS)

STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 31.03.2022 Audited	As at 31.03.2021 Audited
A.	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Non - Current Financial Assets		
	Non-current Investments	-	-
	Loans, Non-current	-	-
	Total Non - Current Financial Assets	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total Non-current assets	-	-
2	Current assets		
	Inventories	-	-
	Current Financial Assets		
	Current Investments	-	-
	Trade Receivables, Current	-	-
	Cash and Bank equivalents	0.05	0.32
	Loans, current	185.69	185.69
	Total current financial assets	185.74	186.01
	Current Assets (net)	2.93	2.93
	Other Current Assets	-	-
	Total Current assets	188.67	188.94
	TOTAL - ASSETS	188.67	188.94
B.	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	1,306.00	1,306.00
	Other Equity	(1,316.62)	(1,312.57)
	Total Equity	(10.62)	(6.57)
2	Liabilities		
	Non - Current Liabilities		
	Non - Current Financial Liabilities		
	Borrowings, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	-	-
	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	173.83	189.80
	Other current financial liabilities	-	-
	Other current liabilities	21.83	2.09
	Provisions, current	3.62	3.62
	Current tax liabilities (net)	-	-
	Total current liabilities	199.29	195.51
	Total equity and liabilities	188.67	188.94

FOR GRANDMA TRADING AND AGENCIES LIMITED

Place : Mumbai
Date : 30.05.2022



Abhishek Ashar
Abhishek Ashar
Director

GRANDMA TRADING AND AGENCIES LIMITED

(CIN: L99999TG1981PLC100740)

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Cash Flow Statement for the Year Ended 31st March, 2022

PARTICULARS	(Amount in Lacs)	
	31.03.2022	31.03.2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	(4.05)	(1,386.37)
Adjustments for		
Depreciation	-	-
Taxes	-	-
Considered Separately		
Interest Income	-	-
Finance Cost	-	-
Operating Profit Before Working Capital Changes:	(4.05)	(1,386.37)
Trade receivable and other Current Asset	-	1,473.92
Trade Payables and other liabilities	3.78	(87.59)
Loans & advances	-	-
Cash generated from operations	(0.27)	(0.04)
Direct Taxes paid	-	-
Net Cash Flow From Operating Activites (A)	(0.27)	(0.04)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	-	-
Increase in Intangible Assets (Due to Merger)	-	-
Increase in Loans & Advances (Due to Merger)	-	-
Net Cash Flow From Investing Activites (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Long Term & Short Term Funds Borrowed/(Repaid)	-	-
Finance Cost	-	-
Decrease in Loan Fund	-	-
Loss of Merged Company	-	-
Net Cash Flow From Financing Activites (C)	-	-
Net Increase / Decrease In Cash & Cash Equivalents	(0.27)	(0.04)
CASH & CASH EQUIVALENTS (A + B + C)	(0.27)	(0.04)
Cash & Cash Equivalents - Opening Balance	0.32	0.37
Cash & Cash Equivalents - Closing Balance	0.05	0.32

FOR GRANDMA TRADING AND AGENCIES LIMITED

Abhishek Ashar

Abhishek Ashar
Director
DIN 08565712

Place: Mumbai
Date : 30.05.2022



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 and year ended March 31, 2022, 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 quarter and year ended March 31, 2022 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, 2022; 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 and year ended March 31, 2022.

For M/s. SINGHVI & SANCHETI
Chartered Accountants
FRN No. 110286W



(H M Sancheti)
Partner

Membership No. 043331
UDIN: 22043331AJWLNG5505

Place: Mumbai
Date: 30.05.2022

For M



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

GTAL/SE/2022-23

May 30, 2022

To,

Department of Corporate Services,
BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Scrip ID: GRANDMA

Scrip Code: 504369

Sub: Declaration of Audit Report with unmodified opinion for the year ended 31st March, 2022, 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 and confirm that the Statutory Auditors of the Company i.e. Singhvi and Sancheti, Chartered Accountants (FRN No: 110286W) have issued Audit Report with unmodified opinion on the Audited Financial results for the quarter and year ended 31st March, 2022.

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

We request you to kindly take note of the aforesaid.

Yours Faithfully,

For Grandma Trading & Agencies Ltd.

Abhishek Ashar

Director and Compliance Officer

