

GRANDMA TRADING AND AGENCIES LIMITED

(CIN: L99999MH1981PLC100740)

Regd. Office: Office No. 117, First Floor, Hubtown Solaris, NS Phadke Marg, Andheri (E), Mumbai - 400069, Maharashtra
Statement of Unaudited Financials Results for the Quarter and half year ended 30th September 2023

(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue From Operation	0.00	0.00	0.00	0.00	0.00	0.00
b)	Other Income	0.38	0.00	0.00	0.38	0.00	1.88
	Total Revenue :	0.38	0.00	0.00	0.38	0.00	1.88
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	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	0.00
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
e)	Employee Benefits Expenses	0.75	0.75	0.75	1.50	0.75	2.25
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
g)	Listing Fees	0.00	3.84	0.00	3.84	3.54	3.54
h)	Office Rent	0.00	0.00	0.00	0.00	0.00	0.00
i)	Other Expenses	6.74	1.06	2.54	7.80	2.54	4.30
	Total Expenditure :	7.49	5.65	3.29	13.14	6.83	10.09
3	Total Profit / (Loss) before Exceptional items (1 - 2)	-7.12	-5.65	-3.29	-12.76	-6.83	-8.22
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	173.83
5	Net Profit / (Loss) before tax (5 - 6)	-7.12	-5.65	-3.29	-12.76	-6.83	165.61
6	Tax Expense						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Tax Expense for Earlier Year	0.00	0.00	0.00	0.00	0.00	0.17
	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	0.00	0.17
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	-7.12	-5.65	-3.29	-12.76	-6.83	165.45
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	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	0.00
9	Total Comprehensive Profit/(Loss) for the period	-7.12	-5.65	-3.29	-12.76	-6.83	165.45
10	Paid - up Equit Share Capital (FV Rs. 1/-)	1306.00	1306.00	1306.00	1306.00	1306.00	1306.00
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	-1151.17
12	Earnings per Share (EPS)						
	- Basic EPS (Rs.)	-0.01	0.00	0.00	-0.01	-0.01	0.13
	- Diluted EPS (Rs.)	-0.01	0.00	0.00	-0.01	-0.01	0.13

Notes :

- (1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 9th November, 2023 and the statutory auditors of the Company have carried out a Limited Review report for the Quarter and half year ended 30th September, 2023.
- (2) The Company is engaged in only one Segment and as such there are no separate reportable segments as per 'IND AS - 108' Operating Segments.
- (3) Provision for Income tax will be made at the end of the financial year.
- (4) Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

FOR GRANDMA TRADING AND AGENCIES LIMITED



ABHISHEK ASHAR

ABHISHEK ASHAR
WHOLE TIME DIRECTOR AND CFO

Place : Mumbai
Date : 09-Nov-23

GRANDMA TRADING AND AGENCIES LIMITED

(CIN: L99999MH1981PLC100740)

Regd. Office: Office No. 117, First Floor, Hubtown Solaris, NS Phadke Marg, Andheri (E), Mumbai - 400069, Maharashtra

Statement of Unaudited Financials Results for the Quarter and half year ended 30th September 2023

(Rupees in Lakh Except EPS)

(5) STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 30.09.2023 Unaudited	As at 31.03.2023 Audited
A.	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Non - Current Financial Assets		
	Non -current Investments	-	-
	Trade Receivables, Non -current	-	-
	Loans, 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	-	-
	Current Financial Assets		
	Current Investments	-	-
	Trade Receivables, Current	-	-
	Cash and Bank equivalents	0.75	3.36
	Bank balances other than Cash and Bank equivalents	-	-
	Loans, current	172.24	177.70
	Other current financial assets	-	-
	Total current financial assets	173.00	181.07
	Current Assets (net)	0.23	0.19
	Other Current Assets	-	-
	Total Current assets	173.22	181.26
	TOTAL - ASSETS	173.22	181.26
B.	EQUITY AND LIABILITIES		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	1,306.00	1,306.00
	Other Equity	(1,163.94)	(1,151.17)
	Total equity attributable to owners of parent	142.06	154.83
	Non-controlling interests	-	-
	Total Equity	142.06	154.83
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	22.75	2.00
	Trade Payables, current	-	-
	Other current financial liabilities	-	-
	Other current liabilities	8.41	24.22
	Provisions, current	-	0.21
	Current tax liabilities (net)	-	-
	Deferred government grants, current	-	-
	Total current liabilities	31.16	26.43
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 Current Liabilities	31.16	26.43
	Total equity and liabilities	173.22	181.26

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ABHISHEK ASHAR

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WHOLE TIME DIRECTOR AND CFO

Place : Mumbai
Date : 09-Nov-23

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Cash Flow Statement as on 30th Sept., 2023

(Rupees in Lakh)

Particulars	For the Half year ended	For the Half year ended
	30th Sept. 2023	30th Sept. 2022
	Rs.	Rs.
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	(12.76)	(6.83)
Adjustments for:		
Depreciation and amortisation	-	-
Taxes	-	-
Operating profit / (loss) before working capital changes	(12.76)	(6.83)
Changes in working capital:		
Increase/(Decrease) in Trade receivables and other Current Assets	5.42	0.00
Increase/(Decrease) in Inventories	-	-
Increase/(Decrease) in Trade payables and others Current Liabilities	4.73	6.83
Increase/(Decrease) in Short Term Provisions		
Net cash flow from / (used in) Operating activities (A)	(2.61)	0.00
B. Cash flow from investing activities		
Purchase of Fixed Assets	-	-
Net cash flow from/(used in) Investing Activities (B)	-	-
C. Cash flow from financing activities (C)		
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(2.61)	-
Cash and cash equivalents at the beginning of the year	3.36	0.05
Cash and cash equivalents at the end of the year comprises:	0.75	0.05
(a) Cash on hand	0.05	0.05
(b) Balances with banks - In current accounts	0.70	-
	0.75	0.05

Notes:

i. The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

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Abhishek Ashar

Place : Mumbai
Date : 09-Nov-23

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WHOLE TIME DIRECTOR AND CFO