

GRANDMA TRADING & AGENCIES LIMITED

Regd. Office: Office no. 117, First Floor, Hubtown Solaris, NS Phadke Marg, Andheri (E) Mumbai-400069, Maharashtra, India; email: grandmatrading@gmail.com; Ph: 022 – 35138614 / 35138615
CIN: L99999MH1981PLC409018; Website: www.grandmatrading.co.in

GTAI/BSE/2024-25

Date: 30/05/2024

The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Scrip ID: GRANDMA

Scrip Code: 504369

Sub.: Secretarial Compliance Report for the financial year ended 31st March, 2024

Ref: Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, please find enclosed the Secretarial Compliance Report of the Company under Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31st March, 2024 issued by Shreyans Jain and Co., Company Secretaries.

This is for your information and records.

Thanking you,

Yours faithfully,

For Grandma Trading and Agencies Limited

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NAKUM
Date: 2024.05.30
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Sonal Nakum
Company Secretary & Compliance Officer





Shreyans Jain & Co.

Company Secretaries

Off: 603, Ashok Heights, Opp. Saraswati Apartments, Near Nicco Circle,
Niklaswadi Road, Gundavali, Andheri (E), Mumbai - 400069, Maharashtra.
Tel: 022 - 4600 2079, www.sjcocs.com; email: shreyanscs@gmail.com

SECRETARIAL COMPLIANCE REPORT

of Grandma Trading and Agencies Limited for the financial year ended 31st March 2024
[Under Regulation 24A of Securities and Exchange Board of India (Listing Obligations and
Disclosure Requirements) Regulations, 2015]

To,
GRANDMA TRADING AND AGENCIES LIMITED

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **GRANDMA TRADING AND AGENCIES LIMITED** (CIN: L99999MH1981PLC409018) (hereinafter referred as 'the Listed Entity'), having its Registered Office at Office no. 117, First Floor, Hubtown Solaris, NS Phadke Marg, Andheri East, Mumbai-400069, Maharashtra secretarial review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and to provide our observations thereon.

Based on our verification of the Listed Entity's books, papers, minutes books, forms and returns filed and other records maintained by the Listed Entity and also the information provided by the Listed Entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the Listed Entity has, during the review period covering the financial year ended on 31st March, 2024 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We **Shreyans Jain & Co.**, have examined:

- (a) all the documents and records made available to us and explanation provided by Grandma Trading and Agencies Limited ("the listed entity");
- (b) the filings and submissions made by the listed entity to the BSE Limited, ("the stock exchange");
- (c) website of the listed entity;
- (d) any other document and filing, as may be relevant, which has been relied upon to make this report:

for the year ended 31st March, 2024 ("Review Period") in respect of compliance with the provisions of:

- a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars / guidelines issued thereunder, have been examined, include: -





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- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **[Not applicable during the Review Period]**.
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **[Not applicable during the Review Period]**.
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **[Not applicable during the Review Period]**.
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **[Not applicable during the Review Period]**.
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **[Not applicable during the Review Period]**.
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and Circulars / guidelines issued thereunder and based on the above examination, we hereby report that, during the Review Period:

- (a) (a). The Listed Entity has complied with the provisions of the above Regulations and circulars / guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	The listed entity shall pay all such	Regulations 14	The Listed	BSE Limited		Non-payment of	Show casu	1. The Company has delayed	1. The Company has paid	-





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fees or charges as applicable to the stock exchanges as are applicable		Company has not paid the Annual Listing fees			outstanding Annual Listing Fees	notice has been issued for non-payment of	paid all the outstanding annual listing fees, along with SEBI SOP (Standard Operating Procedure) Fines during the year.	all the outstanding annual listing fees, along with SEBI SOP (Standard Operating Procedure) Fines and Processing Fees at the time of making application of revocation of suspension of trading in securities. 2. In Principal Approval has been received from the Stock Exchange, after which Reinstatement Fees has been paid by the Company on 08.04.2024.	
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations / Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31 st March, 2023	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the Listed Entity	Remedial actions, if any, taken by the Listed Entity	Comments of the PCS on the actions taken by the Listed Entity
01.	The Company is yet to reply on the show cause notice issued by BSE Limited, due to non-payment of outstanding annual listing fees, as a result of which the trading in the shares of the company remain under suspension.	The Company is yet to reply on the show cause notice issued by BSE Limited, due to non-payment of outstanding annual listing fees, as a result of which the trading in the shares of the company remain under suspension.	Regulation 14 - The listed entity shall pay all such fees or charges, as applicable, to the recognised stock exchange (s), in the manner specified by the Board or the recognised stock exchange(s)	Non-Payment of Outstanding Annual Listing Fees.	The Company has paid all the outstanding annual listing fees The Company has received In-Principal Approval from the BSE Ltd., after which Reinstatement Fees has been paid by the company on 08/04/2024.	The Company has delayed payment of annual listing fees Presently, the company is awaiting approval for resumption of trading in securities.





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(c) We hereby report that, during the Review Period the compliance status of the Listed Entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS
1.	<u>Secretarial Standards:</u> The compliances of the Listed Entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	None
2.	<u>Adoption and timely Updation of the Policies:</u> <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the Listed Entities;All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations / circulars / guidelines issued by SEBI.	Yes	None
3.	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none">The Listed Entity is maintaining a functional website;Timely dissemination of the documents/information under a separate section on the websiteWeb-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s) / section of the website;	Yes	None Weblinks of website are provided
4.	<u>Disqualification of Director:</u> None of the Director(s) of the Company is / are disqualified under Section 164 of Companies Act, 2013 as confirmed by the Listed Entity.	Yes	None
5.	<u>Details related to Subsidiaries of Listed Entities have been examined w.r.t:</u> (a) Identification of material subsidiary companies;	Yes	The Company does not have any material subsidiary company/ies





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	(b) Disclosure requirement of material as well as other subsidiaries		
6.	<u>Preservation of Documents:</u> The Listed Entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	None
7.	<u>Performance Evaluation:</u> The Listed Entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year during the financial year as prescribed in SEBI Regulations.	Yes	None
8.	<u>Related Party Transactions:</u> (a) The Listed Entity has obtained prior approval of Audit Committee for all related party transactions; or (b) In case no prior approval obtained, the Listed Entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit Committee, in case no prior approval has been obtained.	Yes NA	None No subsequent approval / ratification or rejection during Review Period.
9.	<u>Disclosure of events or information:</u> The Listed Entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	None
10.	<u>Prohibition of Insider Trading:</u> The Listed Entity is in compliance with Regulation 3(5) and 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No action(s) has been taken against the Listed Entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars / guidelines issued thereunder.	No	The Trading in the Equity Shares of Company is under suspension and all actions as per SOP Circular are in place





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	The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.		including freezing Promoter's demat Account.
12.	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	None
13.	<u>Additional Non-compliances, if any:</u> No additional non-compliance observed for any SEBI regulation / circular / guidance note etc.. except as reported above	No	(i). Delay in Submission of Annual Secretarial Compliance Report for the year ended 31 st March, 2023. (ii). Delay in Intimation of Related Party Disclosures for the half year ended 30.09.2023.

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the Listed Entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the Listed Entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance





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as to the future viability of the Listed Entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the Listed Entity.

Place: *Mumbai*
Date: *30/5/2024*



For Shreyans Jain & Co.

Company Secretaries

Unique ID: S2011MH151000

Shreyans Jain
Shreyans Jain

(Proprietor)

FCS No. 8519 / C.P. No. 9801

UDIN: F008519F000505213

PR NO.1118/2021