

GRANDMA TRADING AND AGENCIES LIMITED

(CIN:L99999MH1981PLC409018)

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 Nine Months ended 31st December 2024

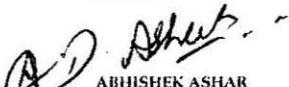
(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue From Operation	1.75	15.96	0.00	17.70	0.00	12.66
b)	Other Income	0.09	4.81	4.78	4.90	5.16	16.33
	Total Revenue :	1.84	20.76	4.78	22.61	5.16	28.99
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	2.69	21.49	0.00	33.90	0.00	12.26
c)	Change in Inventories of Finished Good	-1.00	-7.29	0.00	-18.01	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	1.20	1.20	1.20	3.60	2.70	3.90
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
g)	Listing Fees	0.00	0.00	0.00	3.25	3.83	3.84
h)	Office Rent	0.00	0.00	0.00	0.00	0.00	0.00
i)	Other Expenses	1.14	0.47	0.76	21.98	8.56	9.65
	Total Expenditure :	4.00	15.76	1.96	44.73	15.09	29.65
3	Total Profit / (Loss) before Exceptional items (1 - 2)	-2.16	4.99	2.82	-22.12	-9.94	-0.66
4	Exceptional items	0.00	-115.49	0.00	0.00	0.00	0.00
5	Net Profit / (Loss) before tax (5 - 6)	-2.16	-110.50	2.82	-22.12	-9.94	-0.66
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	1.82
	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	1.82
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	-2.16	-110.50	2.82	-22.12	-9.94	-2.48
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	-2.16	-110.50	2.82	-22.12	-9.94	-2.48
10	Paid - up Equity 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	-	-	-	-	-	-1153.66
12	Earnings per Share (EPS)						
	- Basic EPS (Rs.)	0.00	-0.08	0.00	-0.02	-0.01	0.00
	- Diluted EPS (Rs.)	0.00	-0.08	0.00	-0.02	-0.01	0.00

Notes :

- (1) The above unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2025. The Limited Review report for the Quarter and Nine months ended 31st December, 2024 has been carried out by the Statutory Auditors, as required under regulation 33 of SEBI (LODR) Regulations, 2015.
- (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 & AGENCIES LIMITED


ABHISHEK ASHAR
 WHOLETIME DIRECTOR & CFO

Place : Mumbai
Date : 13/02/2025

Limited Review Report on Unaudited Financial Results of Grandma Trading and Agencies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To
Board of Directors
Grandma Trading and Agencies Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of **Grandma Trading and Agencies Limited** ("the Company") for the quarter and nine months ended 31st December, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditors of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

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

Place: Mumbai
Date: 13/02/2025

(H M Sancheti)
Partner
Membership No. 043331
UDIN: 25043331BMLDKB2498