

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

GTAL/SE/2025-26

August 14, 2025

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

Scrip ID: GRANDMA

Scrip Code: 504369

Sub.: Outcome of Board Meeting held today i.e., Thursday, August 14, 2025, pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir,

Pursuant to Regulation 33 and Regulation 30 read with of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Thursday, August 14, 2025, had *inter alia* considered and approve the Un-Audited Financial Results for the Quarter ended June 30, 2025, a copy of the same is enclosed herewith together with the Limited Review Report from the Statutory Auditor of the Company;

The Board meeting commenced at 1.45 P.M. and concluded at 2.15 P.M.
This is for your information and record.

Thanking you,
Yours Faithfully,
For Grandma Trading and Agencies Limited


Sonal Nakum
Company Secretary and Compliance Officer
Membership No.: A66793



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 ended 30th JUNE, 2025

(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
1	Income				
a)	Revenue From Operation	0.00	4.61	0.00	22.31
b)	Other Income	0.03	0.02	0.00	4.91
	Total Revenue :	0.03	4.62	0.00	27.22
2	Expenses				
a)	Cost of Masterial Consumed	0.00	0.00	0.00	0.00
b)	Purchase of Stock in trade	6.27	1.30	0.00	35.20
c)	Change in Inventories of Finished Good	-6.27	8.31	0.00	-9.69
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00
e)	Employee Benefits Expenses	1.20	1.20	1.20	4.80
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00
g)	Listing Fees	3.25	0.00	3.25	3.25
h)	Office Rent	0.00	0.00	0.00	0.00
i)	Other Expenses	1.53	1.58	20.43	23.55
	Total Expenditure :	5.98	12.39	24.88	57.11
3	Total Profit / (Loss) before Exceptional items (1 - 2)	-5.95	-7.77	-24.88	-29.89
4	Exceptional items	0.00	-115.49	0.00	-115.49
5	Net Profit / (Loss) before tax (5 - 6)	-5.95	-123.26	-24.88	-145.38
6	Tax Expense				
	Current Tax	0.00	0.00	0.00	0.00
	Tax Expense for Earlier Year	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00
	Total Tax Expenses :	0.00	0.00	0.00	0.00
7	Net Profit / (Loss) for the period from continuing operations (5 - 6)	-5.95	-123.26	-24.88	-145.38
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
b)	Income tax relating to items that will be reclassified to profit or Loss	0.00	0.00	0.00	0.00
9	Total Comprehensive Profit / (Loss) for the period	-5.95	-123.26	-24.88	-145.38
10	Paid - up Equit Share Capital (FV Rs. 1/-)	1306.00	1306.00	1306.00	1306.00
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	--	--	--	-1299.04
12	Earnings per Share (EPS)				
	- Basic EPS (Rs.)	-0.005	-0.094	-0.019	-0.111
	- Diluted EPS (Rs.)	-0.005	-0.094	-0.019	-0.111

Notes :

- (1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 14th August, 2025 and the statutory auditors of the Company have reviewed the same.
- (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) Figures of the quarter ended 31st March, 2025 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 was subject to limited review by Auditors.
- (4) The Board of Directors at its meeting held on 29th May 2025, had approved reduction of paid-up capital to the extent of 90%, subject to necessary approvals.
- (4) Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

For Grandma Trading And Agencies Limited

Abhishek Deepakbhai
Ashar

Digitally signed by Abhishek
Deepakbhai Ashar
Date: 2025.08.14 14:18:07 +05'30'

ABHISHEK ASHAR

Whole-Time Director & Chief Financial Officer

Place : Mumbai

Date : 14-08-2025

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 ended 30th June, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

We draw attention to Note 4 to the Statement which describes that during the quarter, the Board of Directors of the Company, in their meeting held on 29-05-2025, approved a proposal for reduction of the Company's paid-up share capital in accordance with Section 66 of the Companies Act, 2013. The proposal is subject to approval of the shareholders in a general meeting and confirmation by the Hon'ble National Company Law Tribunal (NCLT). As at the reporting date, the approvals are pending, and the paid-up share capital remains unchanged. Our conclusion is not modified in respect of this matter.

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

Hastimal Laxmilal
Sancheti

Digitally signed by Hastimal
Laxmilal Sancheti
Date: 2025.08.14 13:09:27 +05'30'

(H M Sancheti)
Partner

Place: Mumbai
Date: 14/08/2025

Membership No. 043331
UDIN: 25043331BMLDLS6853