

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/BSE/2026-27

Date: 28/05/2026

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, 2026

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, 2026 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

Sonal

Sonal Nakum
Company Secretary & Compliance Officer





Jain Rahul & Associates

Company Secretaries

Ref "SECRETARIAL COMPLIANCE REPORT OF GRANDMA TRADING AND AGENCIES LIMITED FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026" Date.....

[Under Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI LODR Regulations")]

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, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

We Jain Rahul & Associates, Company Secretaries, have examined:

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

for the financial year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- 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: -

Rahul Jain



Office No. 3, 1st Floor, Patel Bhawan, Opp. Sangam Vatika, CPS School Road, New Bhupaipura
Udaipur-313001 (Raj)

M.: 9314858454 Email : rahulsanghvi09@gmail.com



Jain Rahul & Associates

Company Secretaries

Ref

Date.....

- (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 SEBI ("D&P");

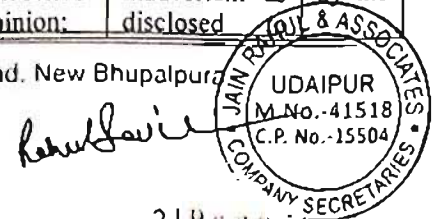
and Circulars / guidelines issued thereunder and based on the above examination, we hereby report that, during the Review Period:

- (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 submit the financial results to the Stock Exchange within the period prescribed under	Regulation 33 of SEBI (LODR) Regulations, 2015	Non-submission of the financial results	BSE Limited	Fine Imposed	Qualification / Observations is mentioned in	1,77,000/-	The Company submitted a Declaration of Unmodified Opinion;	1.The delay in making this disclosure is unintentional and inadvertent as disclosed	Fine Imposed is Paid by the

Office No. 3, 1st Floor, Patel Bhawan, Opp. Sangam Vatika, CPS School Road, New Bhopalpur, Udaipur-313001 (Raj.)

M.: 9314858454 Email : rahulsanghvi09@gmail.com





Jain Rahul & Associates

Company Secretaries

C.S. Rahul Jain
B.Com., A.C.S.

Ref	Date					
the applicable provisions.	within the prescribed time period under the said regulation.	Auditor Report. However, Company has not submitted Statement on Impact of Audit Qualification in Pdf for Year Ended - March 2025	however, the Auditor's Report forming part of the Financial Results for the financial year ended March 31, 2025 contained a Qualified Opinion. Company has not submitted Statement on Impact of Audit Qualification in Pdf for Year Ended - March 2025	the Stock Exchanges.	2. Fine Imposed is Paid by the Company. 3. The Company has strengthened its internal compliance monitoring system to avoid recurrence of such instances.	Comp any.

(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, 2025	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



Office No. 3, 1st Floor, Patel Bhawan, Opp. Sangam Vatika, CPS School Road, New Bhupalpura
Udaipur-313001 (Raj.)
M.: 9314858454 Email : rahulsanghvi09@gmail.com



Jain Rahul & Associates

Company Secretaries

G.S. Rahul Jain
B.Com., A.C.S.

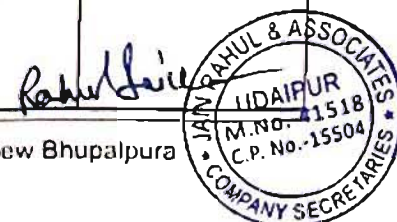
Ref	Date					
01.	The Listed Entity submitted with one day delay details of Related Party Transactions (RPT) as required under Regulation 23(9) of Listing Regulations.	Delay of one day in Submission of RPT details lead to Imposition of fine in terms of Regulation 23(9) SEBI Listing, 2015.	The listed entity shall submit to the stock exchanges disclosures of related party transactions in the format as specified every six months on the date of publication of its standalone and consolidated financial results	Delayed submission of related party details with Regulation 23(9) of SEBI (LODR) Regulations, 2015. Penalty Imposed Rs.5,000/-	1.The delay in making this disclosure is unintentional and inadvertent as disclosed to the Stock Exchanges. 2. Fine Imposed is Paid by the Company. 3.System Established to regularly monitor the compliances.	Fine Imposed is Paid by the Company.
02.	Delayed submission of Share capital audit report Regulation 76 of SEBI (D&P) Regulations, 2018.	Delayed submission of Share capital audit report Regulation 76 of SEBI (D&P) Regulations, 2018.	In terms of regulation 76 of SEBI (D&P), Every issuer shall submit Share Capital Audit Report to the Stock Exchange a quarterly basis, within 30 days from the end of each quarter.	Delayed submission of Share capital audit report Regulation 76 of SEBI (D&P) Regulations, 2018. Penalty Imposed - Nil	The delay in making this disclosure is unintentional and inadvertent as disclosed to the Stock Exchanges.	The Company has filed the Share Capital Audit Report of Dec,2024.

(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> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the Listed Entities;	Yes	None

Office No. 3, 1st Floor, Patel Bhawan, Opp. Sangam Vatika, CPS School Road, New Bhupalpura
Udaipur-313001 (Raj)

M.: 9314858454 Email : rahulsanghvi09@gmail.com





Jain Rahul & Associates

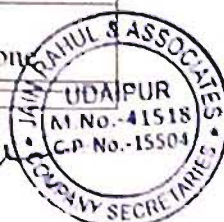
Company Secretaries

Ref		Date.....	
	<ul style="list-style-type: none">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.		
3.	<p><u>Maintenance and disclosures on Website:</u></p> <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 website <p>Web-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;</p>	Yes	None Weblinks of website are provided.
4.	<p><u>Disqualification of Director:</u></p> <p>None of the Director(s) of the Company is / are disqualified under Section 164 of Companies Act, 2013 as confirmed by the Listed Entity.</p>	Yes	None
5.	<p><u>Details related to Subsidiaries of Listed Entities have been examined w.r.t:</u></p> <p>(a) Identification of material subsidiary companies:</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	Yes	The Company does not have any material subsidiary company/ies
6.	<p><u>Preservation of Documents:</u></p> <p>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.</p>	Yes	None
7.	<p><u>Performance Evaluation:</u></p> <p>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.</p>	Yes	None
8.	<p><u>Related Party Transactions:</u></p>	Yes	None

Office No. 3, 1st Floor, Patel Bhawan, Opp Sangam Vatika, CPS School Road, New Bhupalpura
Udaipur-313001 (Raj)

M. 9314858454 Email . rahulsanghvi09@gmail.com

Rahul Jain





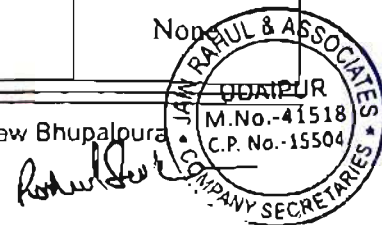
Jain Rahul & Associates

Company Secretaries

C.S. Rahul Jain
B.Com., A.C.S.

Ref		Date	
	<p>(a) The Listed Entity has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(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.</p>	NA	No subsequent approval / ratification or rejection during Review Period.
9.	<p><u>Disclosure of events or information:</u></p> <p>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.</p>	Yes	None
10.	<p><u>Prohibition of Insider Trading:</u></p> <p>The Listed Entity is in compliance with Regulation 3(5) and 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	None
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>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.</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	No	Refer above table (i)(a).
12.	<p><u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u></p> <p>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.</p>	NA	None
13.	<p><u>Additional Non-compliances, if any:</u></p> <p>No additional non-compliance observed for any SEBI regulation / circular / guidance note etc., except as reported above</p>	Yes	None

Office No. 3, 1st Floor, Patel Bhawan, Opp. Sangam Vatika, CPS School Road, New Bhupalpura
Udaipur-313001 (Raj.)
M.: 9314858454 Email : rahulsanghvi09@gmail.com





Jain Rahul & Associates

Company Secretaries

C.S. Rahul Jain
B.Com., A.C.S.

Ref

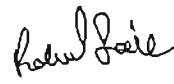
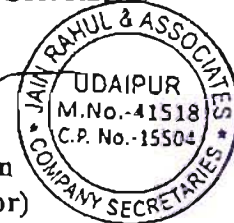
Date.....

We further, report that the listed entity is in compliance / not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations. - Not Applicable.

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 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.

For Jain Rahul & Associates.
Company Secretaries

Rahul Jain
(Proprietor)
ACS No. 41518
C.P. No. 15504
UDIN: A041518H000498612
PR NO. 5798 / 2024

Place: Udaipur
Date: 27/05/2026