GRANDMA TRADING & AGENCIES LIMITED

Regd. Office: Flat No. 202, 12-2-417, Sharadanagar, Mehdipatnam,
Hyderabad, Telangana 500067, India
CIN: L99999TG1981PLC100740; Website: www.grandmatrading.co.in

GTAL/SE/2022-23
Date: 31/12/2022

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

Scrip ID: GRANDMA
Scrip Code: 504369

Sub.: Clarificatory Note with respect to Standalone Unaudited Financial Results for the quarter ended 30th June, 2021

Dear Sir / Madam,

This is with reference to your email dated 30th December, 2022 titled Discrepancy in Financial Results, seeking clarification on the NIL expenditure for the quarter ended 30th June, 2021.

Please note that there were no expenses incurred by the Company in that particular quarter ended 30th June, 2021. Likewise, the Company had earned NIL income from operations or even otherwise, due to the Second unprecedented situation / scenario of spreading Coronavirus Disease (COVID-19) and Lockdown was implemented.

Owing to the above reasons, we confirm that the Financial Results for the quarter ended 30th June, 2021 do not have any discrepancy in them and that they represent the actual financial position of the Company in that quarter. These results were also subjected to Limited Review by the Statutory Auditors of the Company, and hence, we request you to take the same on record as both the pdf file and XBRL file submitted do not require any rectification.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,
For Grandma Trading and Agencies Limited

ABHISHEK DEEPAKBHAI ASHAR

Digitally signed by ABHISHEK DEEPAKBHAI ASHAR
DN: c=IN, st=Gujarat, 2.5.4.20=c108bb75ab34830b8961d0a5286921f8cf425bac07edc82ddae116ca1ade28ba, postalCode=361001, street=PATANGIYA TALI B N MANDAVI TOWER JAMNAGAR, pseudonym=d1d4bda90f9583790f4120f77db8f878, serialNumber=3f651553ce3d48e9a6e9384367eca073b1fa65f517d7bac9c95d69e836d900ab, o=Personal, cn=ABHISHEK DEEPAKBHAI ASHAR
Date: 2022.12.31 13:37:46 +05'30'

GRANDMA TRADING AND AGENCIES LIMITED

Abhishek Ashar
Whole Time Director and Chief Financial Officer

GRANDMA TRADING AND AGENCIES LIMITED

(CIN: L99999TG1981PLC100740)

Regd. Office: Flat No. 202, 12-2-417, Sharadanagar, Mehdipatnam, Hyderabad - 500067, Telangana

Statement of Unaudited Financials Results for the Quarter ended 30th June, 2021

(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
a)	Revenue From Operation	0.00	0.00	0.00	0.00
b)	Other Income	0.00	4.40	0.00	4.40
	Total Revenue :	**0.00**	**4.40**	**0.00**	**4.40**
2	**Expenses**				
a)	Cost of Masterial Consumed	0.00	0.00	0.00	0.00
b)	Purchase of Stock in trade	0.00	0.00	0.00	0.00
c)	Change in Inventories of Finished Good	0.00	0.00	0.00	0.00
d)	Work In Progress and Stock in Trade	0.00	0.00	0.00	0.00
e)	Employee Benefits Expenses	0.00	0.00	0.00	0.00
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00
g)	Listing Fees	0.00	3.54	0.00	3.54
h)	Office Rent	0.00	0.00	0.00	0.00
i)	Other Expenses	0.00	2.18	0.02	2.49
	Total Expenditure :	**0.00**	**5.72**	**0.02**	**6.03**
3	**Total Profit / (Loss) before Exceptional items (1 - 2)**	**0.00**	**-1.32**	**-0.02**	**-1.63**
4	Exceptional items	0.00	-1384.74	0.00	-1384.74
5	**Net Profit / (Loss) before tax (5 - 6)**	**0.00**	**-1386.06**	**-0.02**	**-1386.37**
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)**	**0.00**	**-1386.06**	**-0.02**	**-1386.37**
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**	**0.00**	**-1386.06**	**-0.02**	**-1386.37**
10	**Paid - up Equity 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**	--	--	--	**-1312.57**
12	**Earnings per Share (EPS)**				
	- Basic EPS (Rs.)	0.00	-1.06	0.00	-1.06
	- Diluted EPS (Rs.)	0.00	-1.06	0.00	-1.06

Notes :

(1) The above results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors held on 24th December, 2022 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, 2021 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 were subjected to limited review by Auditors.

(4) As per the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company was required to file its Limited Review Financial Results for the Quarter ended June 30, 2020 and for the subsequent quarters within the time limit as specified in the Regulation. However, due to the suspension of Company's securities from trading on BSE Limited and subsequent fall in the financial condition of the Company, the Company was not able to meet its various obligations which has further impacted the timely compliances with BSE Limited. As the Company is in the process of revocation of suspension, it has communicated to Stock Exchanges that it will be complying with these compliances shortly.

(5) Figures for the Previous periods have been regrouped / rearranged, wherever necessary.

GRANDMA TRADING AND AGENCIES LIMITED

For Grandma Trading and Agencies Limited

A. D. Ashar

Place : Mumbai

Date : 24-12-2022

Abhishek Ashar

Whole-Time Director and Chief Financial Officer

Singhvi&Sancheti
Chartered Accountants

19/2, OdhavjiBhuvan, 427, J.S.S Road
Chira Bazar, Mumbai - 400 002 INDIA.
Phone : 2200 3175, 22003176
Web:-www.ssca.in E Mail- mail@ssca.in

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, 2021 (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 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

(H M Sancheti)
Partner
Membership No. 043331
UDIN: 22043331BGBHQV2232

Place: Mumbai
Date: 24/12/2022