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/2026-27
November 14, 2026

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., Saturday, November 14, 2026, 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., Saturday, November 14, 2026, had *interalia* considered and approved the Un-Audited Financial Results for the Quarter and six months ended September 30, 2026, 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 2.00 P.M. and concluded at 2.30 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
MUMBAI

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 half year ended 30th September 2026

(Rupees in Lakh Except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
a)	Revenue From Operation	8.87	12.66	3.86	21.53	3.86	53.32
b)	Other Income	0.02	0.00	0.02	0.02	0.05	0.11
	Total Revenue :	**8.89**	**12.66**	**3.88**	**21.55**	**3.91**	**53.43**
2	**Expenses**						
a)	Cost of Masterial Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b)	Purchase of Stock in trade	10.47	10.06	3.26	20.53	9.527	45.92
c)	Change in Inventories of Finished Good	-0.61	-4.79	2.06	-5.39	-4.21	-0.25
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	2.40	2.40	4.80
f)	Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
g)	Listing Fees	0.00	3.25	0.00	3.25	3.25	3.25
h)	Office Rent	0.00	0.00	0.00	0.00	0.00	0.00
i)	Other Expenses	0.79	1.33	2.17	2.12	3.70	6.74
	Total Expenditure :	**11.85**	**11.05**	**8.69**	**22.91**	**14.67**	**60.46**
3	**Total Profit / (Loss) before Exceptional items (1 - 2)**	-2.96	1.61	-4.81	**-1.35**	**-10.75**	**-7.03**
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Net Profit / (Loss) before tax (5 - 6)**	-2.96	1.61	-4.81	**-1.35**	**-10.75**	**-7.03**
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	0.00
	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**	**0.00**
7	**Net Profit / (Loss) for the period from continuing operations (5 - 6)**	-2.96	1.61	-4.81	**-1.35**	**-10.75**	**-7.03**
8	**Other Comprehensive Profit / (Loss)**						
a)	Amount of items that will not be reclassifiedto 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**	**-2.96**	**1.61**	**-4.81**	**-1.35**	**-10.75**	**-7.03**
10	**Paid - up Equit 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**	--	--	--	--	--	-1306.07
12	**Earnings per Share (EPS)**						
	- Basic EPS (Rs.)	-0.002	0.001	-0.004	-0.001	-0.008	-0.005
	- Diluted EPS (Rs.)	-0.002	0.001	-0.004	-0.001	-0.008	-0.005

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 November, 2026 and the statutory auditors of the Company have carried out a Limited Review report for the Quarter and half year ended 30th September, 2026.

(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 AND AGENCIES LIMITED

GRANDMA TRADING & AGENCIES LTD.

Avdhesh Chaurasiya
Whole Time Director & Chief Financial Officer

Place : Mumbai
Date : 14-Nov-26

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 half year ended 30th September 2026

(Rupees in Lakh Except EPS)

(5) STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
A.	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	-	-
	Non - Current Financial Assets		
	Non -current Investments	-	-
	Trade Receivables, Non -current	-	-
	Loans, Non -current	-	-
	Other Non - current Financial assets	-	-
	Total Non - Current Financial Assets	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total Non-current assets	-	-
2	**Current assets**		
	Inventories	15.34	9.95
	Current Financial Assets		
	Current Investments	-	-
	Trade Receivables, Current	-	-
	Cash and Bank equivalents	0.65	1.73
	Bank balances other than Cash and Bank equivalents	-	-
	Loans, current	-	-
	Other current financial assets	-	-
	Total current financial assets	0.65	1.73
	Current Assets (net)	7.30	7.54
	Other Current Assets	-	-
	Total Current assets	23.30	19.22
	TOTAL - ASSETS	**23.30**	**19.22**
B.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity attributable to owners of parent		
	Equity Share Capital	1,306.00	1,306.00
	Other Equity	(1,307.42)	(1,306.07)
	Total equity attributable to owners of parent	(1.42)	(0.07)
	Non-controlling interests	-	-
	Total Equity	**(1.42)**	**(0.07)**
2	**Liabilities**		
	Non - Current Liabilities		
	Non - Current Financial Liabilities		
	Borrowings, non - current	-	-
	Trade payables, non - current	-	-
	Other non - current financial liabilities	-	-
	Total non - current financial liabilities	-	-
	Provisions, non - current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non - current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings, current	13.50	13.50
	Trade Payables, current	10.79	5.47
	Other current financial liabilities	-	-
	Other current liabilities	0.43	0.32
	Provisions, current	-	-
	Current tax liabilities (net)	-	-
	Deferred government grants, current	-	-
	Total current liabilities	**24.72**	**19.29**
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Current Liabilities	**24.72**	**19.29**
	Total equity and liabilities	**23.30**	**19.22**
		-	-

FOR GRANDMA TRADING AND AGENCIES LIMITED

GRANDMA TRADING & AGENCIES LTD.

Avdhesh Chaurasiya
Whole Time Director & Chief Financial Officer

Place : Mumbai
Date : 14-Nov-26

GRANDMA TRADING AND AGENCIES LIMITED

(CIN: L99999MH1981PLC409018)

Cash Flow Statement as on 30th September, 2026 (Rupees in Lakh)

Particulars		For the Half year ended 30th September 2026 Rs.	For the Half year ended 30th September 2025 Rs.
A.	**Cash flow from operating activities**		
	Net Profit / (Loss) before extraordinary items and tax	(1.35)	(10.75)
	Adjustments for:		
	Depreciation and amortisation	-	-
	Taxes	-	-
	Operating profit / (loss) before working capital changes	(1.35)	(10.75)
	Changes in working capital:		
	(Increase)/decrease in Trade and Other Receivables	0.24	11.40
	(Increase)/decrease in Inventories	(5.39)	(4.21)
	Increase/(decrease) in Trade and Other Payables	5.43	(4.46)
	Increase/(decrease) in short term Provisions		
	Net cash flow from / (used in) Operating activities (A)	(1.08)	(8.02)
B.	**Cash flow from investing activities**		
	Purchase of Fixed Assets	-	-
	Net cash flow from/(used in) Investing Activities (B)	-	-
C.	**Cash flow from financing activities (C)**	-	-
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(1.08)	(8.02)
	Cash and cash equivalents at the beginning of the year	1.73	8.17
	Cash and cash equivalents at the end of the year comprises:	0.65	0.15
	(a) Cash on hand	0.05	0.06
	(b) Balances with banks - In current accounts	0.60	0.09
		0.65	0.15

Notes:

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

FOR GRANDMA TRADING AND AGENCIES LIMITED

GRANDMA TRADING & AGENCIES LTD.

Avdhesh Chaurasiya
Whole Time Director & Chief Financial Officer

Place : Mumbai
Date : 14-Nov-26

Singhvi & Sancheti
Chartered Accountants

19/2, Odhavji Bhuvan, 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 and half year ended 30th September, 2026 (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.

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

Hastimal Laxmilal Sancheti

Digitally signed by Hastimal Laxmilal Sancheti
Date: 2026.11.14 14:10:41 +05'30'

(H M Sancheti)
Partner
Membership No. 043331
UDIN: 26043331YZZJPA9222

Place: Mumbai
Date: 14/11/2026