

# G. D. TRADING AND AGENCIES LIMITED

Regd Office: Indian Mercantile Chambers, 3rd Floor, 14-R, Kamani Marg, Ballard Estate,  
Mumbai- 400001

Ph: 22-66314181, Email Id: [gdtal2000@gmail.com](mailto:gdtal2000@gmail.com)

Website: [www.gdtal.com](http://www.gdtal.com)

CIN: L51900MH1980PLC022672

Date: 8<sup>th</sup> August, 2023

To,  
The Corporate Relations Department,  
Bombay Stock Exchange Limited,  
PJ Tower, Dalal Street, Fort,  
Mumbai- 400 001

Dear Sir/ Madam,

**Ref: - Scrip Code: 504346**

**Sub: Outcome of the Board Meeting**

We are pleased to inform the Stock Exchange that the Board of Directors at their meeting held on 08<sup>th</sup> August, 2023 at the Registered Office of the Company at Indian Mercantile Chambers, 3rd Floor, 14 R, Kamani Marg, Ballard Estate, Mumbai, Maharashtra- 400001 has considered and approved the following transaction inter alia:

- The Un-Audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2023.
- Limited Review Report for the Quarter ended 30<sup>th</sup> June, 2023.
- Other routine Business.

The Meeting had commenced at 02.00 P.M. and concluded on 02.45 PM.

Kindly acknowledge the receipt of the same.

**For G. D. Trading & Agencies Limited**



**Bharat Somani**  
Chairman and Director  
DIN: 00286793

**G D TRADING AND AGENCIES LIMITED**  
**INDIAN MERCANTILE CHAMBERS, 3RD FLOOR, 14-R, KAMANI MARG, BALLARD ESTATE, MUMBAI 400001**  
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH June, 2023**  
**CIN : L51900MH1980PLC022672**

		As per IND -AS					(Rs. In Lacs)
SR. NO.	PARTICULARS	Quarter Ended			Three Months ended		Year ended
		Three months ended 30.06.2023	Previous Three months ended 31.03.2023	Three months ended 30.06.2022	Year to Date Figure for Current Period ended 30.06.2023	Year to Date Figure for Current Period ended 30.06.2022	Previous year ended 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue from operations</b>	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-
	<b>Total Revenue</b>	-	-	-	-	-	-
2	<b>Expenses:</b>						
	Purchase of Cost of Raw Material & processing Charges	-	-	-	-	-	-
	Purchase of stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	0.60	0.60	0.60	0.60	0.60	2.40
	Bank Charges	-	-	-	-	-	0.01
	Depreciation and amortisation expenses	-	-	-	-	-	-
	Other expenses	4.11	0.86	3.72	4.11	3.72	4.82
	<b>Total Expenses (IV)</b>	4.71	1.46	4.32	4.71	4.32	7.22
3	<b>Profit before exceptional and extraordinary items and tax (1-2)</b>	(4.71)	(1.46)	(4.32)	(4.71)	(4.32)	(7.22)
4	<b>Exceptional items</b>	-	-	-	-	-	-
5	<b>Profit before extraordinary items and tax (3-4)</b>	(4.71)	(1.46)	(4.32)	(4.71)	(4.32)	(7.22)
6	<b>Extraordinary Items</b>	-	-	-	-	-	-
7	<b>Profit before tax (5-6)</b>	(4.71)	(1.46)	(4.32)	(4.71)	(4.32)	(7.22)
8	<b>Tax expense</b>						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	(3) Tax in respect of earlier year	-	-	-	-	-	-
9	<b>Profit (Loss) for the period from continuing operations (7-8)</b>	(4.71)	(1.46)	(4.32)	(4.71)	(4.32)	(7.22)
10	<b>Other Copenhensive Income</b>						
	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Tax relating to the item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Tax relating to the item that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	-	-	-	-	-	-
11	<b>Total Comprehensive Income (9+10)</b>	(4.71)	(1.46)	(4.32)	(4.71)	(4.32)	(7.22)
12	<b>Paid-up Equity Share Capital (Face Value Rs.10 per Share)</b>	10.00	10.00	10.00	10.00	10.00	10.00
13	<b>Earnings Per Share after extraordinary items (not annualised)</b>						
	(a) - Basic	(4.71)	(1.46)	(4.32)	(4.71)	(4.32)	(7.22)
	(b) Diluted	(4.71)	(1.46)	(4.32)	(4.71)	(4.32)	(7.22)

**NOTES:**

- 1) The statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 08.08.2023
- 2) The Company has adopted Indian Accounting standard (Ind AS) from April 01, 2017 as prescribed under Schaedule III of section 133 of the companies Act,
- 3) The Company is engaged in the business of "Bearings" and therefore, has only one reportable segment in accordance with Ind AS 108 "operating Segments".
- 4) In view of the continuation of COVID-19 from the year 2020-21 to 2021-22, due to the new OMICRON virus, and the consequential lockdowns or partial lockdowns by the Centre and State Governments, there was continuation of the Company's business being totally disturbed and there were also disruptions of the supply chains. Even the prices of commodities like steel were very volatile and it was difficult to make even short term predictions. Major part of the year was therefore effected. The Company will continue to monitor closely how to restart business and normalize the same.
- 5) The previous period/years figures have been regrouped wherever necessary to correctly reflect current quarter's performance.

Place : Mumbai  
Date : 08/08/2023

For G.D. Trading & Agencies Limited

  
**Chairman and Director**  
DIN: 00286793



**MAHESHWARI & ASSOCIATES**  
Chartered Accountants

**LIMITED REVIEW REPORT**

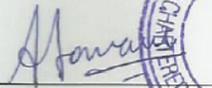
607, B Wing, Topiwala Centre Premises CHS Ltd,  
Topiwala Lane, Station Road,  
Goregaon West, Mumbai 400 104  
T. +91 91521 05868  
Email : aditya\_somani@maheshwariassociates.com  
www.maheshwariassociates.com

To the Board of Directors

**G D Trading & Agencies Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **G D Trading & Agencies Limited** ('the Company') for the quarter ended 30 June 2023, being submitted by the Company Management pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor 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 analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 Indian Accounting Standards (IND AS) and other recognised 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 read with Circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Maheshwari & Associates**  
(Chartered Accountants)  
(Firm Registration No. 311008E)

  
**Adityanarayan Somani**  
Partner  
Membership No. 138456  
UDIN: 23138456BGXJCB4195



Place: Mumbai

Date: 8<sup>th</sup> August, 2023

**Head Office:** 8B, Middleton Street, 6A Geetanjali, Kolkata 700071, India  
T. +91 33 2229 8936 / 6758 / 3237 / 4473 F. +91 33 3336 4141, 2265 5830 | E. kolkata@maheshwariassociates.com  
**Branch Office:** Park Plaza, 1st Floor, No. 1, Park Road, Tasker Town, Bangalore-560051  
T. +91 80412 42525 E. bangalore@maheshwariassociates.com  
**Branch Office:** Old No. 28 New No 11 Rukmani Street, West Mambalam, Chennai - 600 033  
T. +91 044 4281 2598 E. chennai@maheshwariassociates.com