

# G. D. TRADING AND AGENCIES LIMITED

Regd Office: Indian Mercantile Chambers, 3rd Floor, 14-R, Kamani Marg, Ballard  
Estate, Mumbai- 400001  
Ph: 22-66314181, 66314182, Email Id: [gdtal2000@gmail.com](mailto:gdtal2000@gmail.com)  
Website: [www.gdtal.com](http://www.gdtal.com)  
CIN: L51900MH1980PLC022672

Date: 16<sup>th</sup> November 2021

To,

Asst. General Manager,  
Dept of Corp. Services,  
BSE Limited, P.J, Towers,  
Dalal Street, Fort,  
Mumbai- 400001.

**Scrip Code: 504346**

Dear Sir/s,

**Sub.: Revised Outcome of the Board Meeting.**

Further in continuation to our outcome filed under Acknowledgement No. 3421979 dated 13.11.2021 in BSE. Please note that inadvertently incorrect result sheet was uploaded. Thus, we are hereby uploading revised financial result for the quarter and half year ended 30.09.2021.

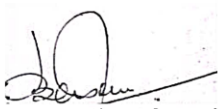
Please take the above on record and kindly treat this as compliance with Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The stakeholders are requested to take note of the revised financial statement.

We regret for the inconvenience caused.

Thanking you,

For G. D. Trading & Agencies Limited



Bharat Somani

Director

DIN: 00286793

**G D TRADING AND AGENCIES LIMITED**

**STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021**

Particulars	(Rs. In Lakhs)		(Rs. In Lakhs)	
	As at 30th September 2021 (Unaudited)		As at 31st Marh 2021 (Audited)	
<b>A. EQUITY AND LIABILITIES</b>				
<b>A - ASSETS</b>				
<b>1. Non-current assets</b>				
(a) Property, Plant and Equipment	-		-	
(b) Capital Work in progress	-		-	
(c) Intangible Assets	-		-	
(d) Investment in joint venture	-		-	
(e) Financial Assets	-		-	
i) Investments	-		-	
f) Other Non-current Assets	24.35		24.35	
		24.35		24.35
<b>2. Current assets</b>				
(a) Inventories	-		-	
(b) Financial Assets	-		-	
(i) Investments	-		-	
(ii) Trade Receivables	-		-	
(iii) Cash and Cash equivalents	-		-	
(iv) Bank balance other than (iii) above	0.11		1.03	
(v) Loans	-		-	
(vi) Other current assets	-		-	
		0.11		1.03
<b>Total Assets</b>		24.46		25.38
<b>B. EQUITY AND LIABILITIES</b>				
<b>1. Equity</b>				
(a) Equity Share capital	10.00		10.00	
(a) Preference Share Capital	50.00		50.00	
(b) Other Equity	(828.21)	(768.21)	(823.24)	(763.24)
<b>2. Non-current liabilities</b>				
(a) Long-term borrowings	787.46	787.46	786.35	786.35
<b>3. Current liabilities</b>				
(a) Financial Liabilites	-		-	
(i) Trade payables	-		-	
(b) Other current liabilities	5.21		2.27	
(c) Provisions	-	5.21	-	2.27
<b>Total Equity and Liabilities</b>		24.46		25.38

Place : Mumbai  
Date : 13/11/2021

For G.D. Trading & Agencies Limited

G D TRADING AND AGENCIES LIMITED						(Rs. In Lakhs)
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER, 2021						
Particulars	Quarter ended			For the Half Year ended		For the year ended
	30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
(Refer Notes Below)	(Unaudited)	(Un-Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income from Operations</b>						
(a) Revenue from Operations	-	-	-	-	-	-
(b) Other Operating Revenue	-	-	-	-	-	-
(c) Other Income	-	-	-	-	-	-
<b>Total Revenue (1)</b>	-	-	-	-	-	-
<b>2. Expenses</b>						
(a) Purchase of stock-in-trade	-	-	-	-	-	-
(b) Employee benefits expense	0.60	0.50	0.60	1.10	1.10	2.30
(c) Finance Cost	-	-	-	-	-	-
(d) Depreciation and amortisation expense	-	-	-	-	-	-
(e) Other expenses	(0.42)	4.28	0.87	3.86	4.58	5.95
<b>Total Expenses (2)</b>	0.18	4.78	1.47	4.96	5.68	8.25
<b>3. Profit/(Loss) before exceptional and extraordinary items and tax (1-2)</b>	(0.18)	(4.78)	(1.47)	(4.96)	(5.68)	(8.25)
<b>4. Exceptional Items</b>	-	-	-	-	-	-
<b>5 Profit/(Loss) before extraordinary items and before tax (3+4)</b>	(0.18)	(4.78)	(1.47)	(4.96)	(5.68)	(8.25)
<b>6 Extraordinary items</b>	-	-	-	-	-	-
<b>7 Profit/(Loss) before extraordinary tax (5+6)</b>	(0.18)	(4.78)	(1.47)	(4.96)	(5.68)	(8.25)
<b>8 Tax Expenses</b>	-	-	-	-	-	-
<b>9. Net Profit/(Loss) for the period (7-8)</b>	(0.18)	(4.78)	(1.47)	(4.96)	(5.68)	(8.25)
<b>10 Other Comprehensive Income</b>						
i. Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
<b>11 Total Comprehensive Income for the period (9+10)</b>	(0.18)	(4.78)	(1.47)	(4.96)	(5.68)	(8.25)
<b>12. Paid up equity share capital (Face value of the share of Rs 10/- each)</b>	10.00	10.00	10.00	10.00	10.00	10.00
<b>13 Basic &amp; diluted Earnings per Equity share [Nominal Value of share Rs. 10/- (previous year Rs. 10/-)]</b>	(0.18)	(4.78)	(1.47)	(4.96)	(5.68)	(8.25)

**Notes:**

(i) The above results, after being reviewed and recommend by the Audit Committee, approved and taken on record by the Board of Directors at their meeting held on 13th November, 2021.

(ii) The Auditor of the Company have carried out a "Limited Review" of the financial results for the Quarter ended 30th September, 2021 under the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have expressed his unqualified Opinion.

(iii) The unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (IND AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange board of India (SEBI) under SEBI (LODR) Regulation 201, as amended.

(iv) In accordance with Regulation 33 of SEBI (LODR) Regulation 2015, the above unaudited standalone financial results of the Company are posted on Company website <https://www.gdta.com/> and website of exchange viz [www.bseindia.com](http://www.bseindia.com)

(v) Figures for the previous periods are re-classified/re-arranged/re-grouped, wherever necessary, to correspond with the current period's classification/disclosure.

(vi) The Company operates in single segment only.

Place : Mumbai  
Date : 13/11/2021

For G.D. Trading & Agencies Limited

## G D TRADING AND AGENCIES LIMITED

## STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

Particulars	For the period ended 30.09.2021	For the year ended 31.03.2021
Cash flow from operating activities		
Net Profit before Tax	(4.96)	(8.25)
Discontinued operations	-	-
Profit before income tax including discontinued operations	(4.96)	(8.25)
Adjustments for		
Depreciation and amortisation expense	-	-
Dividend Received	-	-
Operating Profit before Working Capital Changes	(4.96)	(8.25)
(Increase)/decrease in other non current assets	-	-
Increase in other current liabilities	2.93	1.31
(Increase)/decrease in other current assets	-	0.13
(Increase)/decrease in other Trade Receivable	-	0.64
Decrease in Trade Payable	-	-
Cash generated from operations	2.93	2.08
Income Tax Paid	-	-
Net cash inflow from operating activities	(2.03)	(6.17)
Cash flows from investing activities		
(Increase)/Decrease in investments	-	-
Dividend Received	-	-
Net cash used in investing activities	-	-
Cash flow from financing activities		
(Increase)/Decrease in Long Term Borrowings	1.11	7.20
Net cash from financing activities	1.11	7.20
Net increase (decrease) in cash and cash equivalents	(0.92)	1.03
Cash and cash equivalents at the beginning of the year	1.03	-
Cash and cash equivalents at end of the year	0.11	1.03

Place : Mumbai  
Date : 13/11/2021

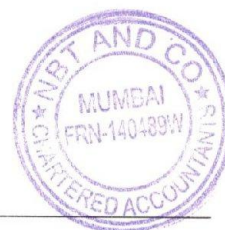
For G.D. Trading &amp; Agencies Limited



**INDEPENDENT LIMITED REVIEW REPORT SECOND QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2021` UNAUDITED STANDALONE FINANCIAL RESULTS OF G D TRADING AND AGENCIES LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015 AS AMENDED**

To,  
The Board of Directors of,  
G D TRADING AND AGENCIES LIMITED  
Mumbai

1. We have reviewed the accompanying Statement of unaudited financial results ("The Statement") of **G D TRADING AND AGENCIES LIMITED** ("The Company") for the second quarter ended and half year ended September 30, 2021 attached herewith,. Being submitted by the company to the stock exchange viz. BSE pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015 as amended.
2. This statement which is the responsibility of the company's management and has been approved by the Board of Directors in their meeting held on 13<sup>th</sup> November, 2020 has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting" (Ind As 34) prescribed under section 133 of the Companies Act, 2013, read with relevant rules thereunder and other accounting principles generally accepted in India, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016. Our responsibility is to issue a report on this statement based on our review.
3. We conducted our review in accordance with the Standards 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 thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results, prepared in accordance with applicable Indian Accounting Standards ("IND AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of



Regulation 33 of SEBI amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

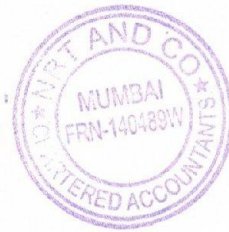
5. Material Uncertainty Relating to Going Concern

As per Financial Statement (Unaudited Balance Sheet) these events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

For and on behalf of  
N B T AND CO  
Chartered Accountant  
FRN: - 140489W



Ashutosh Biyani  
Partner  
M. No - 165017



Date: 13/11/2021  
Place: Mumbai

UDIN No - 21165017AAAAEB3475