

# 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: 10<sup>th</sup> November, 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 11<sup>th</sup> November 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:

- Approved and Adopted the Un-Audited Financial Results along with Statements of Assets and Liabilities and Cash Flow Statement of the Company for the Quarter and half year ended 30<sup>th</sup> September, 2023.
- Approved Limited Review Report for the Quarter ended 30<sup>th</sup> September, 2023.
- Other routine Business.

The Meeting had commenced at 2.00 PM and concluded on 03.30 PM.

Kindly acknowledge the receipt of the same.

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



**Bharat Somani**  
Director  
DIN: 00286793

STATEMENT OF ASSETS AND LIABILITIES		(Rs.In Lacs)	(Rs.In Lacs)
Sr. No.	Particulars	As at 30.09.2023	As at 30.09.2022
		(Unaudited)	(Unaudited)
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed assets	-	-
	(b) Capital Work in Progress	-	-
	(c) Financial Assets	-	-
	(d) Investments	-	-
	(e) Other Current Assets	0.85	24.35
	<b>Sub-total - Non-current assets</b>	<b>0.85</b>	<b>24.35</b>
2	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	-	-
	<b>Financial Assets</b>		
	(a) Trade receivables	-	-
	(b) Cash and cash equivalents	0.05	0.02
	(c) Bank Balances Other than (d) above	-	-
	(d) Loans Receivables	-	-
	(e) Other Financial Assets	-	-
	<b>Sub-total - Current assets</b>	<b>0.05</b>	<b>0.02</b>
	<b>TOTAL - ASSETS</b>	<b>0.90</b>	<b>24.37</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share capital	60.00	60.00
	(b) Other Equity	(843.91)	(834.86)
	(c) Money received against share warrants	-	-
	<b>Sub-total - Shareholders' funds</b>	<b>(783.91)</b>	<b>(774.86)</b>
2	<b>Share application money pending allotment</b>	-	-
3	<b>Non-current liabilities</b>		
	(a) Long term borrowings	784.18	797.83
	(b) Deferred tax liabilities (net)	-	-
	(c) Long-term provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>784.18</b>	<b>797.83</b>
4	<b>Current liabilities</b>		
	<b>(i) Financial Liabilities</b>		
	(a) Trade payables	-	-
	(b) Other Financial liabilities	0.64	1.40
	<b>(ii) Short-term provisions</b>		
	<b>Bank Balances other than (ii) above</b>		
	Term Deposits	-	-
	<b>Cash and cash equivalents as per financial statement</b>	<b>0.15</b>	<b>0.15</b>

For G. D. Trading And Agencies Limited



**Bharat Somani**  
Chairman and Director

**G D TRADING AND AGENCIES LIMITED**  
**INDIAN MERCANTILE CHAMBERS, 3RD FLOOR, 14-R, KAMANIMARG, BELLARD ESTATE, MUMBAI 400001**

CIN : L51900MH1980PLC022672

CASH FLOW STATEMENT		(Rs.In Lacs)		
Sr. No.	Particulars	Half Year ended as on 30.09.2023 (Unaudited)	Half Year ended as on 30.09.2022 (Unaudited)	Year ended as on 31.03.2023 (Audited)
A	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>			
	Net Profit Before Tax and Extraordinary Items	-6.88	-5.05	-7.22
	<b>Adjustment for :</b>			
	Depreciation and Amortisation expense	-	-	-
	Investment Income	-	-	-
	Interest Received from I.T. on Refund A.Y.2021-22	-	-	-
	Other Income	-	-	-
	Profit on Sale of Investment	-	-	-
	Insurance claim/Sundry amount written back	-	-	-
	(Profit) / Loss on sale of Fixed Asset	-	-	-
	<b>Operating profit before working capital changes</b>	<b>-6.88</b>	<b>-5.05</b>	<b>-7.22</b>
	<b>Adjustment for :</b>			
	Trade and other receivables	-	-	-
	Inventories	-	-	-
	Increase/(Decrease) in other current liabilities	0.23	-0.02	0.08
	Increase/(Decrease) in other short term provisions	-0.90	-	-0.20
	Increase/(Decrease) in other non current assets	-	-	23.50
	<b>Cash generated from operating activities</b>	<b>-7.55</b>	<b>-5.07</b>	<b>16.16</b>
	Direct tax paid	-	-	-
	<b>Cash flow before extraordinary items</b>	<b>-7.55</b>	<b>-5.07</b>	<b>16.16</b>
	Extraordinary item	-	-	-
	<b>Net cash generated from operating activities (A)</b>	<b>-7.55</b>	<b>-5.07</b>	<b>16.16</b>
B	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
	Purchase of Fixed Assets	-	-	-
	Sale of Fixed Assets	-	-	-
	Investment in Shares/Mutual Fund	-	-	-
	Insurance claims/Sundry amount written back	-	-	-
	Interest Received from I.T. on Refund A.Y.2021-22	-	-	-
	Other Income	-	-	-
	Profit on Sale of Investment	-	-	-
	Interest earned	-	-	-
	<b>Net Cash generated from investing activities (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>
C	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
	Borrowing/ (Repayment) of long term liabilities	7.58	4.94	-16.29
	<b>Net Cash generated from financing activities ( C)</b>	<b>7.58</b>	<b>4.94</b>	<b>-16.29</b>
	<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>0.02</b>	<b>-0.13</b>	<b>-0.12</b>
	Cash and cash equivalents at the beginning of the period	0.03	0.15	0.15
	Cash and cash equivalents at the end of the period	0.05	0.02	0.03
	<b>Cash and cash equivalents comprise:</b>			
	Balances with Banks in current account	0.05	0.02	0.03
	Cash On Hand	-	-	-
	<b>Bank Balances other than (ii) above</b>			
	Term Deposits	-	-	-
	<b>Cash and cash equivalents as per financial statement</b>	<b>0.07</b>	<b>0.02</b>	

For G. D. Trading And Agencies Limited

  
**Bharat Somani**  
 Chairman and Director

Place: Mumbai

**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 September, 2023**

CIN : L51900MH1980PLC022672

		As per IND -AS				(Rs. In Lacs)		
		Quarter Ended				Half year ended		
SR. NO.	PARTICULARS	Three months ended 30.09.2023	Three months ended 30.06.2023	Previous Three months ended 31.03.2023	Three months ended 30.09.2022	Year to Date Figure for Current Period ended 30.09.2023	Year to Date Figure for Current Period ended 30.09.2022	Previous year ended 31.03.2023
		Unaudited	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	1.20	1.20	2.40
	Bank Charges	-	-	-	-	-	-	0.01
	Depreciation and amortisation expenses	-	-	-	-	-	-	-
	Other expenses	1.56	4.11	0.86	0.13	5.67	3.85	4.82
	<b>Total Expenses (IV)</b>	2.16	4.71	1.46	0.73	6.88	5.05	7.22
3	<b>Profit before exceptional and extraordinary items and tax (1-2)</b>	(2.16)	(4.71)	(1.46)	(0.73)	(6.88)	(5.05)	(7.22)
4	<b>Exceptional items</b>	-	-	-	-	-	-	-
5	<b>Profit before extraordinary items and tax (3-4)</b>	(2.16)	(4.71)	(1.46)	(0.73)	(6.88)	(5.05)	(7.22)
6	<b>Extraordinary Items</b>	-	-	-	-	-	-	-
7	<b>Profit before tax (5-6)</b>	(2.16)	(4.71)	(1.46)	(0.73)	(6.88)	(5.05)	(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>	(2.16)	(4.71)	(1.46)	(0.73)	(6.88)	(5.05)	(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>	(2.16)	(4.71)	(1.46)	(0.73)	(6.88)	(5.05)	(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	10.00
13	<b>Earnings Per Share after extraordinary items (not annualised)</b>							
	(a) - Basic	(2.16)	(4.71)	(1.46)	(0.73)	(6.88)	(5.05)	(7.22)
	(b) Diluted	(2.16)	(4.71)	(1.46)	(0.73)	(6.88)	(5.05)	(7.22)

**NOTES:**

- 1) The statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10.11.2023
- 2) The Company has adopted Indian Accounting standard (Ind AS) from April 01, 2017 as prescribed under Schaeudule III of section 133 of the companies Act, 2013 read together with the companies (Indian)
- 3) The previous period/years figures have been regrouped wherever necessary to correctly reflect current quarter's performance.

For G. D. Trading And Agencies Limited



**Bharat Somani**  
Chariman and Director

Place: Mumbai



**MAHESHWARI & ASSOCIATES**  
Chartered Accountants

**LIMITED REVIEW REPORT**

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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 and half year ended 30 September 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. 11008E)

*Adityanarayan Somani*

Adityanarayan Somani  
Partner  
Membership No. 138456  
UDIN: 23138456BGXJCO7592



Place: Mumbai  
Date: 10<sup>th</sup> November, 2023

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