



Alphabet of Trust

A BIYANI & CO
Chartered Accountant

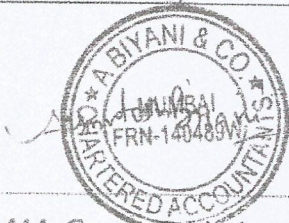
(Rs. In Lakhs)						
G D TRADING AND AGENCIES LIMITED						
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED ON 31 DECEMBER 2017						
Particulars	3 months ended			Year to date figures		Previous year ended
	31/12/2017 (Unaudited)	30/09/2017 (Unaudited)	31/12/2016 (Unaudited)	31/12/2017 (Unaudited)	31/12/2016 (Unaudited)	31/03/2017 (Audited)
I. Income						
Revenue from Operations	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue (I)	-	-	-	-	-	-
II Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee benefits expense	-	-	-	-	-	-
Depreciation and amortisation expense	-	-	-	-	-	-
Finance Cost	0.001	0.01	0.01	0.02	0.03	0.04
Other expenses	0.41	0.37	0.33	3.94	0.61	3.40
Total Expenses (II)	0.41	0.38	0.34	3.96	0.64	3.44
III Profit/(Loss) before exceptional and extraordinary items and tax (I-II)	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
IV Exceptional Items	-	-	-	-	-	-
V Profit/(Loss) before extraordinary items and tax (III-IV)	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
VI Extraordinary items	-	-	-	-	-	-
VII Profit/(Loss) before extraordinary tax (V-VI)	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
VIII Tax Expense						
Current tax expense for current year	-	-	-	-	-	-
Current tax expense for earlier year	-	-	-	-	-	-
Net Current tax expense	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
IX Profit/(Loss) for the year (VII-VIII)	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
X Other Comprehensive Income						
1. Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
2. Remuneration of the defined benefit Plans	-	-	-	-	-	-
3. Equity Instruments through other Comprehensive Income	-	-	-	-	-	-
4. Tax relating to items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
XI Total Comprehensive Income for the period (IX+X)	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
Basic & diluted Earnings per Equity share [Nominal Value of share Rs. 10/- (previous year Rs. 10/-)]	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
Significant Accounting Policies and note on accounts:						

Notes:

- The Company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs with effect from 1st April, 2017 and accordingly, these standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian AS 34 "Interim Financial Reporting" prescribed under the section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principle generally accepted in India. Accordingly, the results for the quarter and Nine months ended December 31, 2016 have also been restated and prepared in accordance with the recognition and measurement principles of Ind AS 34.
- The above results, after being reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at their meeting held on 14th February, 2018. These financial results have been subjected to Limited Review by the statutory auditors of the company and are available on the Company's Website.
- The statement does not include Ind AS compliant result for the preceding quarter and previous year ended 31st March, 2017 as it is not mandatory as per SEBI's circular dated 5th July, 2016.
- The Ind AS compliant corresponding figures in the previous period have not been subjected to review or audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter and Nine months ended 31st December, 2017 under the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and have expressed his unqualified opinion.
- Segment reporting as defined in Accounting Standard 17 is considered not applicable.
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary to conform to current period/year classification.
- Provision for taxation as per Accounting Standard 22, if any will be provided at the end of the year.
- Reconciliation between Ind AS and previous Indian GAAP for the quarter and Nine months ended 31st December, 2016 and year ended 31st March 2017 is given below:

Particulars	Rs. In Lakhs		
	For the Quarter Ended 31 st December, 2016	Nine Months ended 31 st December, 2016	Year ended 31 st March, 2017
Net Profit as per Previous Indian GAAP			
Add/(Less): Adjustment as per Ind As (Change in profit on investment)	(0.34)	(0.64)	(3.44)
Total Comprehensive Income for period as per Indian AS	(0.34)	(0.64)	(3.44)

Place : Mumbai
Date : 14/02/2018



For G.D. Trading & Agencies Limited

[Signature]
Director

Unit no.411, Gundecha Industrial Complex, Akurli Road, Next to Big Bazar,
Opp W.E.Highway, Kandivali/EI.Mumbai - 400101.

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INRERIM FINANCIAL

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

We have reviewed the accompanying Statement of Standalone unaudited financial results of **G D TRADING AND AGENCIES LIMITED** ("The Company") for the Nine months ended and quarter ended December 31, 2017 ("The Statement"). Being submitted by the company pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 with the Stock Exchange.

This statement which is the responsibility of the company's management and approved by the Board of Director, 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 rule 7 of the companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the statements 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 reasonable assurance about whether the statements are free of material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applies to financial data thus provide less assurance than audit. We have not performed and audit and accordingly, we do not express an audit opinion.

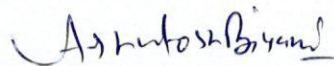
Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as modifies by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



We draw attention to the following matters:-

- a. Note 1 of the statement which states that the Company has adopted IND AS for the financial year commencing from April 1, 2017, and accordingly, the Statement has been prepared by the Company's Management in compliance with Ind AS.
- b. Note 2 - We were neither engaged to review, nor we have reviewed the comparatives figures for the corresponding quarter ended December 31, 2016 and year ended 31st March, 2017 including reconciliation of profit under IND AS for the year ended 31st March, 2017 with profit reported under previous GAAP as reported in this statement, have been approved by the Company's Board Directors but have not been subjected to our review.

For and on behalf of
A Biyani & Co
Chartered Accountant
FRN: - 140489W



CA. Ashutosh Biyani
Proprietor

Date: 14/02/2018

Place:

