

# G. D. TRADING AND AGENCIES LIMITED

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Regd Office: Indian Mercantile Chambers, 3<sup>rd</sup> 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: 14<sup>th</sup> February, 2018

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.**

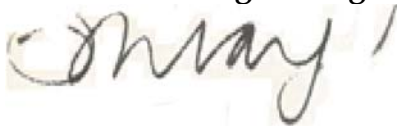
We are pleased to inform the Stock Exchange that, the Board of Directors at their meeting held today i.e. 14<sup>th</sup> February, 2018 at the Registered Office of the Company at Indian Mercantile Chambers 3<sup>rd</sup> Flr 14-R Kamani Marg Ballard Estate Mumbai -400001 transacted the following Business interalia:

- Approved and adopted Un- Audited Financials Result along with Limited Review Report for the Quarter and Nine Months ended 31<sup>st</sup> December, 2017.
- Other routine Business.

Kindly acknowledge the receipt of the same.

The Meeting was commenced on 11.00 A.M.

For G.D. Trading and Agencies Limited,



Shekhar Somani

Director

DIN: [01912848](#)



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 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)
(Refer Notes Below)						
<b>1. Income from Operations</b>						
(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-	-
(b) Other Operating Income	-	-	-	-	-	-
<b>Total Income from Operations (Net)</b>	-	-	-	-	-	-
<b>2. Expenses</b>						
(a) Cost of Materials Consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefits expense	-	-	-	-	-	-
(e) Depreciation and amortisation expense	-	-	-	-	-	-
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.41	0.37	0.33	3.94	0.61	3.40
<b>Total Expenses</b>	0.41	0.37	0.33	3.94	0.61	3.40
<b>3. Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	(0.41)	(0.37)	(0.33)	(3.94)	(0.61)	(3.40)
4. Other Income	-	-	-	-	-	-
<b>5. Profit/(Loss) from ordinary activities before finance costs and exceptional items (3-4)</b>	(0.41)	(0.37)	(0.33)	(3.94)	(0.61)	(3.40)
6. Finance Costs	0.001	0.01	0.01	0.02	0.03	0.04
<b>7. Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5+6)</b>	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
8. Exceptional Items	-	-	-	-	-	-
<b>9. Profit/(Loss) from ordinary activities before Tax (7+8)</b>	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
10. Tax Expense	-	-	-	-	-	-
<b>11. Net Profit/(Loss) from ordinary activities after Tax (9+10)</b>	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
12. Extraordinary items	-	-	-	-	-	-
<b>13. Net Profit/(Loss) for the period</b>	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
14. Paid up equity share capital (Face value of the Share of Rs.10/- each)	10.00	10.00	10.00	10.00	10.00	10.00
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(31.08)	(31.08)	(27.64)	(31.08)	(27.64)	(31.08)
<b>16. Earnings per share (before extraordinary items)</b>						
(of Rs.10/- each (not annualised) :						
(a) Basic	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)
(b) Diluted	(0.41)	(0.38)	(0.34)	(3.96)	(0.64)	(3.44)

**Notes:**

- The Company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs with effect from 1<sup>st</sup> 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 14<sup>th</sup> 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 31<sup>st</sup> March, 2017 as it is not mandatory as per SEBI's circular dated 5<sup>th</sup> 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 have carried out a "Limited Review" of the financial results for the Quarter and Nine months ended 31<sup>st</sup> 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 confirm 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 31<sup>st</sup> December, 2016 is as below:

Particulars	Rs. In INR	
	For the Quarter Ended 31 <sup>st</sup> December, 2017	For the Quarter Ended 31 <sup>st</sup> December, 2016
Net Profit after tax published as per Previous GAAP	(0.41)	(0.34)
Add/(Less): Adjustment as per Ind As (Change in profit on investment)	-	-
<b>Total Comprehensive Income for period as per Indian AS (A+B)</b>	<b>(0.41)</b>	<b>(0.34)</b>

Place : Mumbai  
Date : 14/02/2018



For G.D. Trading & Agencies Limited

*[Signature]*  
Director

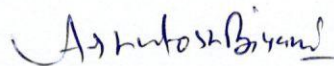
Unit no.411, Sindecha Industrial Complex, Akurli Road, Next to Big Bazar,  
Opp W.E.Highway, Kandivali (E), Mumbai - 400101.  
Mob No: 8097456165, Tel No: 022-65200300  
✉ abiyanico@gmail.com



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 31<sup>st</sup> March, 2017 including reconciliation of profit under IND AS for the year ended 31<sup>st</sup> 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:

