

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

Website: www.gdtal.com

CIN: L51900MH1980PLC022672

Date: 13th November 2020

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

Dear Sir/ Madam,

G D Trading and Agencies Limited
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 on 13th November 2020 at 2.00 P.M at the Registered Office of the Company at Indian Mercantile chambers, 03rd Flr 14-R, Kamani Marg, Ballard Estate, Mumbai- 400001 has transacted the following Business:

1. Approved and adopted The Unaudited Financial Results along with statement of Assets and Liabilities and Cash flow for the Quarter and half year ended on 30th September, 2020
2. Approved Limited Review Report for the Quarter and half year ended on 30th September, 2020.
3. Other routine Business with the permission of the Chair.

Please note that the Meeting of the Board of Directors commenced at 2.00 P.M. and concluded at 2.30 P.M

Kindly acknowledge the receipt of the same.

For G D Trading and Agencies Limited



Bharat Somani
Director
DIN:00286793

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, 2020						
Particulars	For the Quarter ended			For the Half Year ended		For the year ended
	30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
(Refer Notes Below)	(Unaudited)	(Un-Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Revenue from Operations	-	-	-	-	-	-
(b) Other Operating Revenue	-	-	-	-	-	-
(c) Other Income	-	-	-	0.00	-	-
Total Revenue (1)	-	-	-	0.00	-	-
2. Expenses						
(a) Purchase of stock-in-trade	-	-	-	-	-	-
(b) Employee benefits expense	0.60	0.50	-	1.10	0.36	0.76
(c) Finance Cost	-	-	-	-	-	0.13
(d) Depreciation and amortisation expense	-	-	-	-	-	-
(e) Other expenses	0.87	3.71	0.39	4.58	3.56	4.61
Total Expenses (2)	1.47	4.21	0.39	5.68	3.92	5.50
3. Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	(1.47)	(4.21)	(0.39)	(5.68)	(3.92)	(5.50)
4. Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before extraordinary items and before tax (3+4)	(1.47)	(4.21)	(0.39)	(5.68)	(3.92)	(5.50)
6 Extraordinary items	-	-	-	-	-	-
7 Profit/(Loss) before extraordinary tax (5+6)	(1.47)	(4.21)	(0.39)	(5.68)	(3.92)	(5.50)
8 Tax Expenses	-	-	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	(1.47)	(4.21)	(0.39)	(5.68)	(3.92)	(5.50)
10 Other Comprehensive Income						
i. Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
11 Total Comprehensive Income for the period (9+10)	(1.47)	(4.21)	(0.39)	(5.68)	(3.92)	(5.50)
12 Basic & diluted Earnings per Equity share [Nominal Value of share Rs. 10/- (previous year Rs. 10/-)]	(1.47)	(4.21)	(0.39)	(5.68)	(3.92)	(5.50)

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, 2020.

(ii) The Auditor of the Company have carried out a "Limited Review" of the financial results for the Quarter ended 30th September, 2020 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

(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 : 13/11/2020

For G.D. Trading & Agencies Limited



Director

G D TRADING AND AGENCIES LIMITED

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

Particulars	(Rs. In Lakhs)		(Rs. In Lakhs)	
	As at 30th September 2020 (Unaudited)		As at 31st March 2020 (Audited)	
A. EQUITY AND LIABILITIES				
A - ASSETS				
1. Non-current assets				
(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
2. Current assets				
(a) Inventories	-		-	
(b) Financial Assets	-		-	
(i) Investments	-		-	
(ii) Trade Receivables	0.64		0.67	
(iii) Cash and Cash equivalents	-		-	
(iv) Bank balance other than (iii) above	0.03		-	
(v) Loans	-		-	
(vi) Other current assets	-		0.10	
		0.67		0.77
Total Assets		25.02		25.12
B. EQUITY AND LIABILITIES				
1. Equity				
(a) Equity Share capital	10.00		10.00	
(a) Preference Share Capital	50.00		50.00	
(b) Other Equity	(820.67)	(760.67)	(814.99)	(754.99)
2. Non-current liabilities				
(a) Long-term borrowings	779.63	779.63	779.15	779.15
3. Current liabilities				
(a) Financial Liabilities				
(i) Trade payables	-		0.36	
(b) Other current liabilities	6.06		0.60	
(c) Provisions	-	6.06	-	0.96
Total Equity and Liabilities		25.02		25.12

Place : Mumbai
Date : 13/11/2020

For G.D. Trading & Agencies Limited



Director

G D TRADING AND AGENCIES LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rs. In Lakhs)

Particulars	For the period ended 30.09.2020	For the year ended 31.03.2020
Cash flow from operating activities		
Net Profit before Tax	(5.68)	(5.50)
Discontinued operations	-	-
Profit before income tax including discontinued operations	(5.68)	(5.50)
Adjustments for		
Depreciation and amortisation expense	-	-
Dividend Received	-	-
Operating Profit before Working Capital Changes	(5.68)	(5.50)
(Increase)/decrease in other non current assets	-	0.20
Increase in other current liabilities	5.46	(0.36)
(Increase)/decrease in other current assets	0.10	(0.03)
(Increase)/decrease in other Trade Receivable	0.03	1.25
Decrease in Trade Payable	(0.36)	-
Cash generated from operations	5.23	1.06
Income Tax Paid	-	-
Net cash inflow from operating activities	(0.45)	(4.44)
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	0.48	4.33
Net cash from financing activities	0.48	4.33
Net increase (decrease) in cash and cash equivalents	0.03	(0.11)
Cash and cash equivalents at the beginning of the year	-	0.11
Cash and cash equivalents at end of the year	0.03	0.00

Place : Mumbai
Date : 13/11/2020

For G.D. Trading & Agencies Limited


Director



Alphabets of Trust

A BIYANI & CO

CHARTERED ACCOUNTANT

INDEPENDENT LIMITED REVIEW REPORT SECOND QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2020 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, 2020 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. ("Listing Regulations"), as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
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 13th 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 5th 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.



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A BIYANI & CO

CHARTERED ACCOUNTANT

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 (Listing obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5th, 2016 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
A Biyani & Co.
Chartered Accountants
FRN- 140489W

Ashutosh Biyani

CA. Ashutosh Biyani
Partner
M. No - 165017

Date - 13/11/2020
Place - Mumbai

UDIN no-20165017AAAABY9551

