

OUTSTANDING DUES TO SMALL SCALE UNDERTAKINGS OR ANY OTHER CREDITORS

We, K R Aggarwal & Associates, the Statutory Auditor of Grandmaa International Limited having registered office at HB No.65, Backside Government School, Village Khwajke, Rahon Road, Ludhiana, Punjab, 141007, India having CIN: U17299PB2020PLC052529, on the basis of forms filed with Registrar of Companies as well as information and documents provided to us, we hereby certify that the as on 30th September, 2024, our Company had 21 number of creditors, to whom a total amount of Rs. 293.54 Lakhs were outstanding. As per the requirements of SEBI Regulations, the Company considered creditors to whom the amount due exceeds Rs. 5.00 lakhs as per our Company's restated financials for the purpose of identification of material creditors. Based on the above, the following are the material creditors of the Company as follows:

Sr. No.	Particulars	Amount (Rs. in Lakhs)
1.	Amount due to Micro and Small Enterprises.	291.96
2.	Amount due to Material Creditors.	285.02
3.	Amount due to Other Creditors.	1.58
	Total (1+3)	293.54

*Further, as per Audit Report, The Company is not in a position to identify the amount of balances due to suppliers under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) as at year end, in absence of sufficient information from suppliers regarding their status as MSME. For complete details about outstanding dues to creditors of our Company, please see website of our Company www.grandmaa.in.

for **K R AGGARWAL & ASSOCIATES**
Chartered Accountants
ICAI Firm Registration No.: 030088N

Kanika



Kanika Aggarwal
Partner
Membership No.: 539337
UDIN: 25539337BMHBPZ1897
Place : Ludhiana
Date : 08.01.2025

Annexure A

LIST OF MSME CREDITORS AS ON 30TH SEPTEMBER, 2024

Sr. No.	Party Name	Amount
1	ACCURATE WEIGHING SYSTEM, LUDHIANA	8496.00
2	AVTAR TRADING CO., LUDHIANA	61600.00
3	ATTIRE EXIM, LUDHIANA	2689096.00
4	BHAGWATI CREATIONS, LUDHIANA	2098682.00
5	D M TRADERS, LUDHIANA	2066.00
6	GRANDWAY INCORPORATED, LUDHIANA	14628154.00
7	J B YARNS, LUDHIANA	30079.86
8	JAIN PETRO MART, LUDHIANA	161760.52
9	GRANDWAY INCORPORATED, LUDHIANA	14628154.00
10	LUBES WORLD, LUDHIANA	33925.00
11	MATHRA DASS GRAND SONS PVT LTD, LUDHIANA	530143.00
12	RAJDHANI LAMINATES, BAHADURGARH	17861.00
13	SEHAJ TRADING AND PROCESSING, LUDHIANA	5403333.00
14	S K PACKING INDUSTRIES, MEERUT	33356.00
15	S S TRADING CO., LUDHIANA	280778.00
16	SHRI GANESH CHEMICALS, LUDHIANA	6785.00
17	SHIVI CHEMICAL INDS, LUDHIANA	35400.00
18	SURBHI CREATION, SURAT	1600205.00
19	SWASTIK TEXTILE, PANIPAT	1552739.00
	TOTAL	29196171.38

LIST OF MATERIAL CREDITORS AS ON 30TH SEPTEMBER, 2024

Sr. No.	Party Name	Amount
1	ATTIRE EXIM, LUDHIANA	2689096.00
2	BHAGWATI CREATIONS, LUDHIANA	2098682.00
3	GRANDWAY INCORPORATED, LUDHIANA	14628154.00
4	MATHRA DASS GRAND SONS PVT LTD, LUDHIANA	530143.00
5	SEHAJ TRADING AND PROCESSING, LUDHIANA	5403333.00
6	SURBHI CREATION, SURAT	1600205.00
7	SWASTIK TEXTILE, PANIPAT	1552739.00
	TOTAL	28502352.00

LIST OF CREDITORS OTHER THAN MATERIAL AND MSME CREDITORS AS ON 30TH SEPTEMBER, 2024

Sr. No.	Party Name	Amount
1	SEHGAL POLYFABRICS, LUDHIANA	30232.00
2	K C JUNEJA HOSIERY WORKS, LUDHIANA	127758.00
	TOTAL	157990.00

