

General information about company	
Scrip code*	531449
NSE Symbol*	GRMOVER
MSEI Symbol*	NOTLISTED
ISIN*	INE192H01020
Name of company	GRM OVERSEAS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	13-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	RICE SHELLER
Start date and time of board meeting	13-11-2025 17:00
End date and time of board meeting	13-11-2025 20:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	No
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	13-02-2025
Indicate Company website link for updated RPT policy of the Company	www.grmrice.com
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No There is no such default.

Financial Results – Ind-AS					
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)		
Date of start of reporting period		01-07-2025	01-04-2025		
Date of end of reporting period		30-09-2025	30-09-2025		
Whether results are audited or unaudited		Unaudited	Unaudited		
Nature of report standalone or consolidated		Standalone	Standalone		
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>				
<b>1</b>	<b>Income</b>				
	Revenue from operations	29085.63	54678.19		
	Other income	524.97	1292.95		
	<b>Total income</b>	<b>29610.6</b>	<b>55971.14</b>		
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	22985.32	46167.43		
(b)	Purchases of stock-in-trade	0	0		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2351.94	690		
(d)	Employee benefit expense	219.24	432.05		
(e)	Finance costs	508.94	1051.62		
(f)	Depreciation, depletion and amortisation expense	75.06	151.91		
<b>(g)</b>	<b>Other Expenses</b>				
1	Other Expenses	2280.9	4118.79		
	<b>Total other expenses</b>	<b>2280.9</b>	<b>4118.79</b>		
	<b>Total expenses</b>	<b>28421.4</b>	<b>52611.8</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>				
<b>4</b>	Exceptional items	0	0		
<b>5</b>	<b>Total profit before tax</b>	<b>1189.2</b>	<b>3359.34</b>		
<b>6</b>	<b>Tax expense</b>				
7	Current tax	324.77	802.99		
8	Deferred tax	-16.99	42.93		
9	<b>Total tax expenses</b>	<b>307.78</b>	<b>845.92</b>		
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0		
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>				
12	Profit (loss) from discontinued operations before tax	0	0		
13	Tax expense of discontinued operations	0	0		

14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	<b>Total profit (loss) for period</b>	<b>881.42</b>	<b>2513.42</b>	
17	<u>Other comprehensive income net of taxes</u>	3.7	4.15	
18	<b>Total Comprehensive Income for the period</b>	<b>885.12</b>	<b>2517.57</b>	
19	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	<b>Details of equity share capital</b>			
	Paid-up equity share capital	1227.04	1227.04	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve			
23	<b>Earnings per share</b>			
i	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	1.44	4.1	
	Diluted earnings (loss) per share from continuing operations	1.28	3.64	
ii	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	1.44	4.1	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.28	3.64	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	3773.63
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	1186.71
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
	<b>Total non-current financial assets</b>	<b>1186.71</b>
	Deferred tax assets (net)	
	Other non-current assets	65.72
	<b>Total non-current assets</b>	<b>5026.06</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	21036.85
	<b>Current financial asset</b>	
	Current investments	63.21
	Trade receivables, current	53217.44
	Cash and cash equivalents	1186.19
	Bank balance other than cash and cash equivalents	763.46
	Loans, current	0
	Other current financial assets	189.04
	<b>Total current financial assets</b>	<b>55419.34</b>
	Current tax assets (net)	
	Other current assets	666.91

	Total current assets	77123.1
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	82149.16
	<b>Total current assets</b>	77123.1
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	82149.16
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1227.04
	Other equity	41972.27
	<b>Total equity attributable to owners of parent</b>	43199.31
	Non controlling interest	
	<b>Total equity</b>	43199.31
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	160.24
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	Other non-current financial liabilities	
	<b>Total non-current financial liabilities</b>	160.24
	Provisions, non-current	42.81
	Deferred tax liabilities (net)	216.14
	Deferred government grants, Non-current	
	Other non-current liabilities	
	<b>Total non-current liabilities</b>	419.19
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	20962.06
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	252.78
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1970.24
	<b>Total Trade payable</b>	2223.02

	Other current financial liabilities	12.89
	<b>Total current financial liabilities</b>	23197.97
	Other current liabilities	14770.35
	Provisions, current	12.94
	Current tax liabilities (Net)	549.4
	Deferred government grants, Current	
	<b>Total current liabilities</b>	38530.66
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	38949.85
	<b>Total equity and liabilities</b>	82149.16
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
1	Unrealised gain on current investments	4.94	5.55
	Total Amount of items that will be reclassified to profit and loss	4.94	5.55
4	Income tax relating to items that will be reclassified to profit or loss	1.24	1.40
5	Total Other comprehensive income	3.70	4.15

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	3359.34
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	1023.69
	Adjustments for decrease (increase) in inventories	9234.21
	Adjustments for decrease (increase) in trade receivables, current	-6578.93
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	6605.17
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	151.91
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0

	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-10.67
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>10425.38</b>
	<b>Net cash flows from (used in) operations</b>	<b>13784.72</b>
	Dividends received	0
	Interest paid	0
	Interest received	-0.58
	Income taxes paid (refund)	531.94
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>13252.2</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	15.03
	Proceeds from sales of investment property	-439.73
	Purchase of investment property	75
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0

	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0.58
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	10.67
	<b>Net cash flows from (used in) investing activities</b>	<b>-518.51</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	1521
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-15293.67
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1023.7
	<b>Net cash flows from (used in) financing activities</b>	<b>-14796.37</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-2062.68</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-2062.68</b>
	Cash and cash equivalents cash flow statement at beginning of period	3248.87
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>1186.19</b>

## Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	In case monies are due to either party as a result of the transaction		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							Opening balance	Closing balance	
1	GRM OVERSEAS LIMITED	AABCG2949L	GRM FOODKRAFT PRIVATE LIMITED	AAICG3729R	SUBSIDIARY	Sale of goods or services		50000	Approved			5126.17	0	1675.98
2	GRM OVERSEAS LIMITED	AABCG2949L	GRM FOODKRAFT PRIVATE LIMITED	AAICG3729R	SUBSIDIARY	Purchase of goods or services		50000	Approved			28.6	0	0
3	GRM OVERSEAS LIMITED	AABCG2949L	GRM FOODKRAFT PRIVATE LIMITED	AAICG3729R	SUBSIDIARY	Any other transaction	Reimbursement	50000	Approved			0.9	0	0
4	GRM OVERSEAS LIMITED	AABCG2949L	GRM FOODKRAFT PRIVATE LIMITED	AAICG3729R	SUBSIDIARY	Any other transaction	Rent Received	18	Approved			9	0	0
5	GRM OVERSEAS LIMITED	AABCG2949L	GRM INTERNATIONAL HOLDINGS LIMITED	ZZZZZ9999Z	Wholly Owned Subsidiary	Sale of goods or services		7500	Approved			194.56	1549.38	1730.26
6	GRM OVERSEAS LIMITED	AABCG2949L	HUKAM CHAND GARG	AAIPG2662C	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Loan		1000	Approved			78.6	2674.81	2797.29
7	GRM OVERSEAS LIMITED	AABCG2949L	HUKAM CHAND GARG	AAIPG2662C	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Interest paid		1000	Approved			109.87	0	0
8	GRM OVERSEAS LIMITED	AABCG2949L	HUKAM CHAND GARG	AAIPG2662C	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Any other transaction	Loan Repaid	1000	Approved			55	2674.81	2797.29

9	GRM OVERSEAS LIMITED	AABCG2949L	HUKAM CHAND GARG	AAIPG2662C	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Any other transaction	Rent Paid	1000	Approved			8.25	0	1.49
10	GRM OVERSEAS LIMITED	AABCG2949L	HUKAM CHAND GARG (HUF)	AACHH5532G	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Any other transaction	Rent Paid	17.16	Approved			8.58	0	1.54
11	GRM OVERSEAS LIMITED	AABCG2949L	JUGPATI DEVI	AEBPD1030L	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Any other transaction	Rent Paid	17.16	Approved			8.58	0	1.54
12	GRM OVERSEAS LIMITED	AABCG2949L	ATUL GARG	ACXPG9200H	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Loan		1000	Not Applicable			140	341.29	418.07
13	GRM OVERSEAS LIMITED	AABCG2949L	ATUL GARG	ACXPG9200H	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Any other transaction	Loan Repaid	1000	Not Applicable			76	341.29	418.07
14	GRM OVERSEAS LIMITED	AABCG2949L	ATUL GARG	ACXPG9200H	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Interest paid		1000	Not Applicable			14.2	0	0
15	GRM OVERSEAS LIMITED	AABCG2949L	ATUL GARG	ACXPG9200H	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Remuneration		168	Approved			84	0	1.48
16	GRM OVERSEAS LIMITED	AABCG2949L	MAMTA GARG	AFTPS6072A	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Loan		1000	Approved			78	1010.24	1026.96
17	GRM OVERSEAS LIMITED	AABCG2949L	MAMTA GARG	AFTPS6072A	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Any other transaction	Loan Repaid	1000	Approved			98	1010.24	1026.96
18	GRM OVERSEAS LIMITED	AABCG2949L	MAMTA GARG	AFTPS6072A	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Interest paid		1000	Approved			40.8	0	0
19	GRM OVERSEAS LIMITED	AABCG2949L	MAMTA GARG	AFTPS6072A	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Remuneration		96	Approved			48	0	5.67
20	GRM OVERSEAS LIMITED	AABCG2949L	EROS AGRO & FARMS PVT. LTD.	AABCE8046L	COMPANIES IN WHICH DIRECTORS OR	Any other transaction	Rent Received	6	Approved			2.64	0	0

					THEIR RELATIVE ARE INTERESTED									
21	GRM OVERSEAS LIMITED	AABCG2949L	EROS AGRO & F FARMS PVT. LTD.	AABCE8046L	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Loan		75000	Approved			31	3766.83	3731.19
22	GRM OVERSEAS LIMITED	AABCG2949L	EROS AGRO & F FARMS PVT. LTD.	AABCE8046L	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Any other transaction	Loan Repaid	75000	Approved			201	3766.83	3731.19
23	GRM OVERSEAS LIMITED	AABCG2949L	EROS AGRO & F FARMS PVT. LTD.	AABCE8046L	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Interest paid		75000	Approved			149.3	0	0
24	GRM OVERSEAS LIMITED	AABCG2949L	EROS AGRO & F FARMS PVT. LTD.	AABCE8046L	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Advance		75000	Approved			6471	7576.36	11783.42
25	GRM OVERSEAS LIMITED	AABCG2949L	EROS AGRO & F FARMS PVT. LTD.	AABCE8046L	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Sale of goods or services		75000	Approved			4194.16	444.93	1644.73
26	GRM OVERSEAS LIMITED	AABCG2949L	ROHIT BUILDTECH PVT. LTD.	AAECR4865P	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Loan		2000	Approved			35	1451.94	1513.65
27	GRM OVERSEAS LIMITED	AABCG2949L	ROHIT BUILDTECH PVT. LTD.	AAECR4865P	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Any other transaction	Loan Repaid	2000	Approved			27	1451.94	1513.65
28	GRM OVERSEAS LIMITED	AABCG2949L	ROHIT BUILDTECH PVT. LTD.	AAECR4865P	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Interest paid		2000	Approved			59.68	0	0
29	GRM OVERSEAS LIMITED	AABCG2949L	VEDANT GARG	AAICG3729R	KEY MANAGEMENT PERSONNEL OR THEIR RELATIVE	Remuneration		96	Approved			48	0	5.67
30	GRM OVERSEAS LIMITED	AABCG2949L	SACHIN NARANG	BBRPN5243D	KEY MANAGEMENT PERSONNEL	Remuneration		7.38	Approved			3.69	0	0

					OR THEIR RELATIVE									
31	GRM OVERSEAS LIMITED	AABCG2949L	EROS AGRO & F FARMS PVT. LTD.	AABCE8046L	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Any other transaction	Advance Repaid	75000	Approved			1819	7576.36	11783.42
32	GRM OVERSEAS LIMITED	AABCG2949L	SWMABHAN COMMERCE PRIVATE LIMITED	ABACS6473P	COMPANIES IN WHICH DIRECTORS OR THEIR RELATIVE ARE INTERESTED	Advance		500	Approved			155	0	155
Total value of transaction during the reporting period														19403.58

<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b>	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	08-08-2024
Amount Raised	13605
Report filed for Quarter ended	30-09-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CARE RATINGS LIMITED
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	No
Comments of the Audit Committee after review	The Audit Committee has noted that there was no deviation/variation in the use of funds raised by issue of warrants.
Comments of the auditors, if any	There is no comment from the Auditor.

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Working Capital Requirements	NA	6000	0	2029	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till September 30, 2025 are Rs. 49.22 Crores.
2	Investment in Subsidiary	NA	3000	0	0	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till September 30, 2025 are Rs. 49.22 Crores.
3	Inorganic Growth Opportunities	NA	1000	0	1000	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till September 30, 2025 are Rs. 49.22 Crores.
4	Investment in Plant and Machinery	NA	500	0	157	0	The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores. The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares. So, the total funds received till September 30, 2025 are Rs. 49.22 Crores.

5	General Corporate Purposes	NA	3105	0	1296	0	<p>The total issue size was Rs 136.05 Crores, out of which 25% amount was received upfront i.e amounting to Rs. 34.01 Crores.</p> <p>The Company has received Rs. 15.21 Crores during the first quarter ended June 30, 2025 against conversion of 13,52,000 warrants into equity shares.</p> <p>So, the total funds received till September 30, 2025 are Rs. 49.22 Crores.</p>
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Signatory Details	
Name of signatory	Vedant Garg
Designation of person	Chief Financial Officer
Place	Panipat
Date	13-11-2025

