

GCM Securities Limited

Regd. Office : Sir RNM House, 3B, Lal Bazar Street, 5th Floor, Kolkata-700001
CIN - L67120WB1995PIC071337; Email : gcmsecu.kolkata@gmail.com, Website : www.gcmsecuritiesltd.com

Audited Financial Results for the Half year and Year ended as on March 31, 2019

Rs. in Lakhs

Sr. no.	Particulars	Standalone				
		Six Months ended		Year Ended		
		31.03.2019	30.09.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Audited	Audited	Audited
	INCOME FROM OPERATIONS:					
I	Revenue from Operations	(347.200)	766.331	460.252	419.131	471.966
II	Other income	50.824	30.649	100.073	81.473	141.143
III	Total Revenue (I+II)	(296.376)	796.980	560.325	500.604	613.109
IV	Expenses:					
a	Purchase of Stock in Trade	94.586	288.494	624.512	383.080	695.787
b	Change in inventories of Traded Goods	(92.157)	128.717	(109.599)	36.560	(199.497)
c	Employee benefits expenses	28.482	40.307	37.011	68.789	52.354
d	Finance Cost	0.394	11.628	0.850	12.022	1.910
e	Depreciation and amortisation expenses	4.276	3.614	3.984	7.890	7.946
f	Fair Value Measurement of FVTPL Assets	434.342	-	-	434.342	-
g	Other expenses	44.541	26.638	15.630	71.179	43.072
	Total Expenses	514.464	499.408	572.387	1,013.862	601.572
	Profit /(Loss) before extra ordinary items and tax	(810.840)	297.572	(12.062)	(513.258)	11.537
	Extraordinary Items (net of Tax expenses)	-	-	-	-	-
	Profit /(Loss) before tax	(810.840)	297.572	(12.062)	(513.258)	11.537
	Tax Expenses :					
a	Current Tax	5.000	-	3.027	5.000	3.027
b	Deferred Tax	(8.609)	-	0.463	(8.609)	0.463
	Profit /(Loss) after Tax from containing operations	(807.231)	297.572	(15.552)	(509.649)	8.047
	Other comprehensive income					
I	Net Fair Value changes of Investments	50.997	(124.295)	154.012	(73.298)	16.802
II	Income tax relating to above	19.057	-	-	19.057	-
	Total other comprehensive income	70.055	(124.295)	154.012	(54.240)	16.802
	Total comprehensive income for the period	(737.177)	173.277	138.460	(563.890)	24.850
	Paid-up equity Share Capital(face Value of Rs. 1/- each)	1,899.600	1,899.600	1,899.600	1,899.600	1,899.600
	Other Equity	-	-	-	129.720	693.608
	Earning per Share (EPS) (Face value of Rs. 1/- each)					
	Basic	(0.425)	0.157	(0.008)	(0.268)	0.004
	Diluted	(0.425)	0.157	(0.008)	(0.268)	0.004

Notes :

- The above Audited financial result have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 29, 2019.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach there were no adjustments required to the retained earnings at April 1, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
- Previous period figure have been regrouped/rearranged wherever necessary, to make them comparable.
- Segment Results are not applicable in the March Quarter as the company has operated in sole segment.

For GCM Securities Limited

Date : 29.05.2019
Place: Kolkata



Sd/-
Manish Baid
Managing Director

GCM Securities Limited

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STATEMENT OF ASSETS AND LIABILITIES

Rs. in Lakhs

Particulars		As At	
		31.03.2019	31.03.2018
		Audited	Audited
I	ASSETS		
	Non-Current Assets		
A	Property, Plant & Equipment	17.181	19.416
B	Financial Assets		
(i)	Investments	765.026	1,261.492
(ii)	Other financial assets	2,610.377	672.729
C	Deferred Tax Assets (Net)	23.713	-
D	Income Asset Tax (Net)	36.603	34.156
	Current Assets		
A	Financial Assets		
1	Inventories	192.707	229.266
2	Trade Receivables	65.921	73.553
3	Cash & Cash Equivalent	117.946	167.345
4	Others Financial Assets	67.740	84.947
B	Other Current Assets	5.676	79.796
	TOTAL	3,902.890	2,622.700
II	Equity & Liabilities		
	Equity		
(i)	Equity Share Capital	1,899.600	1,899.600
(ii)	Other equity	129.720	693.608
	Liabilities		
	Non-Current Liabilities		
A	Financial Liability		
	Borrowings	4.937	14.086
B	Deferred Tax Liabilities (Net)	-	3.954
	Current Liabilities		
A	Financial Liabilities		
(i)	Trade Payables	221.650	-0.750
B	Other Current Liabilities	1,646.983	12.202
	TOTAL	3,902.890	2,622.700

