

## GCM SECURITIES LIMITED

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Statement of Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Nine Months	Corresponding	Year to date
		31.12.2023	Months ended	Months ended	ended	Nine Months	Year to date
		Un-Audited	30.09.2023	31.12.2022	31.12.2023	31.12.2022	figures as on
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	31.03.2023
							Audited
I	Revenue from Operations	-	-	-	-	1.454	1.454
II	Other Income	25.390	16.618	1.090	43.102	3.329	4.610
III	<b>Total Income (I+II)</b>	<b>25.390</b>	<b>16.618</b>	<b>1.090</b>	<b>43.102</b>	<b>4.783</b>	<b>6.064</b>
IV	<b>Expenses</b>						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	(9.105)	7.755	(16.009)	11.961	(14.993)	2.544
	Employees Benefit Expenses	10.412	8.274	5.812	27.743	12.685	25.877
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.261	0.256	0.593	0.949	2.072	2.965
	Other Expenses	7.596	9.221	9.469	29.310	19.230	86.448
	<b>Total Expenses (IV)</b>	<b>9.164</b>	<b>25.506</b>	<b>(0.135)</b>	<b>69.963</b>	<b>18.994</b>	<b>117.834</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>16.226</b>	<b>(8.888)</b>	<b>1.225</b>	<b>(26.861)</b>	<b>(14.211)</b>	<b>(111.770)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>16.226</b>	<b>(8.888)</b>	<b>1.225</b>	<b>(26.861)</b>	<b>(14.211)</b>	<b>(111.770)</b>
VIII	<b>Tax Expenses</b>						
	Current	4.084	(0.275)	-	4.084	-	1.236
	Deferred Tax	0.063	2.313	0.113	2.503	0.312	0.395
	<b>Total Tax Expenses (VIII)</b>	<b>4.147</b>	<b>2.038</b>	<b>0.113</b>	<b>6.587</b>	<b>0.312</b>	<b>1.631</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>12.079</b>	<b>(10.926)</b>	<b>1.112</b>	<b>(33.448)</b>	<b>(14.523)</b>	<b>(113.401)</b>
X	<b>Other Comprehensive Income</b>						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	40.010	465.138	(34.080)	456.357	(186.046)	-
	ii) Income Tax on above	(10.070)	(117.065)	8.577	(114.856)	46.824	-
	<b>Sub-Total A</b>	<b>29.940</b>	<b>348.073</b>	<b>(25.503)</b>	<b>341.501</b>	<b>(139.222)</b>	<b>-</b>
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>29.940</b>	<b>348.073</b>	<b>(25.503)</b>	<b>341.501</b>	<b>(139.222)</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>42.019</b>	<b>337.147</b>	<b>(24.391)</b>	<b>308.053</b>	<b>(153.745)</b>	<b>(113.401)</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	1,899.600	1,899.600	1,899.600	1,899.600	1,899.600	1,899.600
XIII	Other Equity	-	-	-	(427.856)	-	(735.909)
XIV	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	0.064	(0.058)	0.006	(0.176)	(0.076)	(0.597)
	b) Diluted	0.064	(0.058)	0.006	(0.176)	(0.076)	(0.597)
XV	<b>Earnings per Share from Discontinued Operations</b>						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>						
	a) Basic	0.064	(0.058)	0.006	(0.176)	(0.076)	(0.597)
	b) Diluted	0.064	(0.058)	0.006	(0.176)	(0.076)	(0.597)

### Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Share Broking & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on February 9, 2024.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- The figures for the quarter ended 31 December 2023 and 31 December 2022, as reported in these financial results, are the balancing figures between published year to date figures upto the end of the third quarter and nine months ended of the respective period.

Place : Kolkata  
Date : February 9, 2024

**For GCM Securities Limited**  
Sd/-  
**Manish Baid**  
Managing Director