

GCM SECURITIES LIMITED

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Statement of Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Nine Months	Corresponding	Year to date
		31.12.2024	Months ended	Months ended	ended	Nine Months	ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	42.685	-	-	-	-
II	Other Income (Interest on FDRs)	9.883	7.815	25.390	29.458	43.102	46.668
III	Total Income (I+II)	9.883	50.500	25.390	29.458	43.102	46.668
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	1.479	(9.953)	(9.105)	(20.810)	11.961	5.454
	Employees Benefit Expenses	7.559	7.243	10.412	21.165	27.743	38.141
	Finance Costs	2.260	1.346	-	3.606	-	-
	Depreciation & Amortization Expenses	12.954	9.795	0.261	22.978	0.949	1.358
	Short-Term Capital Loss on Sale of Equity Shares	12.115	16.013	-	25.974	-	-
	Loss on FNO Trading	112.523	-	-	65.741	-	-
	Business Promotion Expenses	2.372	2.394	-	20.118	-	-
	Other Expenses	3.116	31.819	7.596	52.603	29.310	37.044
	Total Expenses (IV)	154.378	58.657	9.164	191.375	69.963	81.997
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(144.495)	(8.157)	16.226	(161.917)	(26.861)	(35.329)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(144.495)	(8.157)	16.226	(161.917)	(26.861)	(35.329)
VIII	Tax Expenses						
	Current	-	-	4.084	-	4.084	-
	Deferred Tax	(1.637)	(2.292)	0.063	(0.759)	2.503	2.656
	Total Tax Expenses (VIII)	(1.637)	(2.292)	4.147	(0.759)	6.587	2.656
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(142.858)	(5.865)	12.079	(161.158)	(33.448)	(37.985)
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	(479.460)	672.211	40.010	561.242	456.357	584.792
	ii) Income Tax on above	120.671	(169.182)	(10.070)	(141.253)	(114.856)	(147.180)
	Sub-Total A	(358.789)	503.029	29.940	419.989	341.501	437.612
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	(358.789)	503.029	29.940	419.989	341.501	437.612
XI	Total Comprehensive Income for the Period / Year (IX+X)	(501.647)	497.164	42.019	258.831	308.053	399.627
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	-	-	-	(77.452)	-	(336.283)
XIV	Earnings per Share from Continuing Operations						
	a) Basic	(0.752)	(0.003)	0.064	(0.085)	(0.176)	(0.200)
	b) Diluted	(0.752)	(0.003)	0.064	(0.085)	(0.176)	(0.200)
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	(0.752)	(0.003)	0.064	(0.085)	(0.176)	(0.200)
	b) Diluted	(0.752)	(0.003)	0.064	(0.085)	(0.176)	(0.200)

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 13, 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 2024 and 31 December 2023, 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.
- As per the business segment, the Company is having majority income from the head of "Other Income" which is FD interest from bank and for the current quarter revenue from operation is Nil.

Place : Kolkata
Date : February 13, 2025

For GCM Securities Limited
Sd/-
Manish Baid
Managing Director