

GCM SECURITIES LIMITED

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CIN - L67120WB1995PLC071337 ; Email : gcmsecu.kolkata@gmail.com, Website : www.gemsecuritiesid.com
Statement of Standalone Audited Financial Results for the Quarter & Year ended 31st March 2023

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	5.180	1.454	210.948
II	Other Income/(Loss)	1.281	1.090	1.682	4.610	81.786
III	Total Income (I+II)	1.281	1.090	6.862	6.064	292.734
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	0.005	-	85.588
	Increase /Decrease of Stock	17.537	(16.009)	4.281	2.544	167.258
	Employees Benefit Expenses	13.192	5.812	7.205	25.877	18.692
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	0.893	0.593	1.252	2.965	5.010
	Other Expenses	67.218	9.469	8.763	86.448	29.508
	Total Expenses (IV)	98.840	(0.135)	21.506	117.834	306.056
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(97.559)	1.225	(14.644)	(111.770)	(13.322)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(97.559)	1.225	(14.644)	(111.770)	(13.322)
VIII	Tax Expenses					
	Current	1.236	-	0.423	1.236	2.343
	Deferred Tax	0.083	0.113	0.049	0.395	0.120
	Total Tax Expenses (VIII)	1.319	0.113	0.472	1.631	2.463
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(98.878)	1.112	(15.116)	(113.401)	(15.785)
X	Other Comprehensive Income	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Fair value changes on instruments carried at FVTOCI	170.342	(34.080)	(1.977)	(15.704)	-
	ii) Income Tax on above	(42.872)	8.577	0.498	3.952	-
	Sub-Total A	127.470	(25.503)	(1.479)	(11.752)	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	28.592	(24.391)	(16.595)	(125.153)	(15.785)
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
XIII	Other Equity				(735.909)	(610.755)
XIV	Earnings per Share (Face Value of ₹ 1/- each)					
	a) Basic	(0.052)	0.001	(0.008)	(0.060)	(0.008)
	b) Diluted	(0.052)	0.001	(0.008)	(0.060)	(0.008)

Notes :

- As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on May 29, 2023.
- The Statutory Auditors have carried out Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting 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.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the quarters ended 31st March 2023 and 31st March 2022 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.

Place : Kolkata
Date : May 29, 2023

For GCM Securities Limited
Sd/-
Manish Baid
Managing Director

GCM SECURITIES LIMITED
Statement of Assets & Liabilities as at 31st March 2023

₹ In Lakhs

Particulars	As At	
	31st March 2023	31st Mar 2022
	Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	5.636	8.503
Intangible Assets	-	-
Capital Work in Progress	-	-
Income Tax Assets	33.567	32.342
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	39.203	40.845
Non-Current Financial Assets		
Non-Current Investments	905.040	767.554
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	192.964	169.204
Total Non-Current Financial Assets ...	1,098.004	936.758
Current Assets		
Inventories	63.157	65.701
Financial Assets		
Current Investments	-	-
Trade Receivable	10.526	383.342
Cash & Cash Equivalents	23.299	54.104
Bank Balances	0.230	0.116
Short Term Loans & Advances	-	-
Other Financial Assets	25.923	46.041
Other Current Assets	-	-
Total Non-Current Assets ...	123.135	549.304
Total Assets	1,260.342	1,526.907
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,899.600	1,899.600
Reserves & Surplus	(735.909)	(610.756)
Money Received against Share Warrants	-	-
Total Equity ...	1,163.691	1,288.844
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	39.817	43.375
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	39.817	43.375
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables		
Total outstanding dues of micro enterprises and small Enterprises	-	-
Total outstanding dues of other than micro enterprises and small Enterprises	-	129.072
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	56.834	65.616
Total Current Liabilities ...	56.834	194.688
Total Liabilities	96.651	238.063
Total Equity & Liabilities	1,260.342	1,526.907

GCM SECURITIES LIMITED
Cash Flow Statement for the Year ended 31st March 2023

(₹ In Lakhs)

Particulars	As At 31.03.2023	As At 31.03.2022
Cash Flow from/(used in) Operating Activities		
Profit before Tax	(111.770)	(13.322)
Adjustment for:		
Interest Income	-	-
Interest Expenses	(4.610)	(4.936)
Dividend Income	-	(0.002)
Depreciation & Amortization Expenses	2.965	5.010
Loss (Gain) on sale of investments	-	(65.927)
Net gain on fair valuation measured at FVTPL	-	-
Operating Profit before Working Capital Changes	(113.415)	(79.177)
Movement in Working Capital:		
Adjustment for:		
(Increase)/Decrease in Other Financial Assets	(23.760)	-
(Increase)/Decrease in Inventories	2.543	167.258
(Increase)/Decrease in Trade Receivables	372.816	(317.516)
(Increase)/Decrease in Current Assets	-	-
(Increase)/Decrease in Loans & Advances	-	-
(Increase)/Decrease in Other Current Assets	-	-
(Increase)/Decrease in Long Term Current Assets	-	582.873
(Increase)/Decrease in Financial Assets, Current	20.117	-
(Increase)/Decrease in Non-Financial Assets, Current	-	-
Decrease/(Increase) in Trade Payable, Current	(129.072)	(74.437)
Decrease/(Increase) in Trade Payable, Non current	-	-
Decrease/(Increase) in Other Current Liabilities	(8.782)	(355.141)
Decrease/(Increase) in Taxes	(1.225)	(0.882)
Decrease/(Increase) in Provisions, Current	(3.556)	43.349
	229.081	45.504
Income Tax Paid	(1.631)	(2.464)
Cash Generated/(used) in Operations	(A) 114.035	(36.137)
Cash Flow from/(used) Investing Activities		
Interest Income	4.610	4.936
Dividend Income	-	0.002
Purchases of Assets	(0.098)	(0.850)
Sale of Investments	(149.238)	(15.943)
Cash Generated/(used) in Investing Activities	(B) (144.726)	(11.855)
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B) (30.691)	(47.992)
Total Cash and Cash Equivalent at beginning of year	54.220	102.212
Total Cash and Cash Equivalent at end of year	23.529	54.220
Net increase/(decrease) as disclosed above	(30.691)	(47.992)