

GCM SECURITIES LIMITED

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Statement of Standalone Audited Financial Results for the Quarter & Year ended 31st March 2024

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	1.454
II	Other Income/(Loss)	3,566	25,390	1,281	46,668	4,610
III	Total Income (I+II)	3,566	25,390	1,281	46,668	6,064
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	-
	Increase /Decrease of Stock	(6,507)	(9,105)	17,537	5,454	2,544
	Employees Benefit Expenses	10,398	10,412	13,192	38,141	25,877
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	0,409	0,261	0,893	1,358	2,965
	Other Expenses	7,734	7,596	67,218	37,044	86,448
	Total Expenses (IV)	12,034	9,164	98,840	81,997	117,834
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(8,468)	16,226	(97,559)	(35,329)	(111,770)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(8,468)	16,226	(97,559)	(35,329)	(111,770)
VIII	Tax Expenses					
	Current	(4,084)	4,084	1,236	-	1,236
	Deferred Tax	0,153	0,063	0,083	2,656	0,395
	Total Tax Expenses (VIII)	(3,931)	4,147	1,319	2,656	1,631
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(4,537)	12,079	(98,878)	(37,985)	(113,401)
X	Other Comprehensive Income	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Fair value changes on instruments carried at FVTOCI	128,435	40,010	170,342	584,792	(15,704)
	ii) Income Tax on above	(32,324)	(10,070)	(42,872)	(147,180)	3,952
	Sub-Total A	96,111	29,940	127,470	437,612	(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)	91,574	42,019	28,592	399,627	(125,153)
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				(336,283)	(735,909)
XIV	Earnings per Share (Face Value of ₹ 1/- each)					
	a) Basic	(0.002)	0.006	(0.052)	(0.020)	(0.060)
	b) Diluted	(0.002)	0.006	(0.052)	(0.020)	(0.060)

Notes :

1. 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.
2. The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on May 29, 2024.
3. The Statutory Auditors have carried out Audit for above Financial Results.
4. 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.
5. Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
6. Figures for the quarters ended 31st March 2024 and 31st March 2023 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, 2024

For GCM Securities Limited
Sd/-
Manish Baid
Managing Director

GCM SECURITIES LIMITED
Statement of Assets & Liabilities as at 31st March 2024

₹ In Lakhs

Particulars	As At	
	31st March 2024	31st March 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	3.063	5.636
Intangible Assets		
Capital Work in Progress		
Income Tax Assets	35.228	33.567
Deferred Tax Assets (Net)		
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	38.291	39.203
Non-Current Financial Assets		
Non-Current Investments	1,489.832	905.040
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	642.964	192.964
Total Non-Current Financial Assets ...	2,132.796	1,098.004
Current Assets		
Inventories	57.704	63.157
Financial Assets		
Current Investments		
Trade Receivable	10.526	10.526
Cash & Cash Equivalents	12.511	23.299
Bank Balances	31.910	0.230
Short Term Loans & Advances	12.580	-
Other Financial Assets	39.640	25.923
Other Current Assets	-	-
Total Non-Current Assets ...	164.871	123.135
Total Assets	2,335.958	1,260.342
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,899.600	1,899.600
Reserves & Surplus	(336.283)	(735.909)
Money Received against Share Warrants	-	-
Total Equity ...	1,563.317	1,163.691
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	189.654	39.817
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	189.654	39.817
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	0.810	-
Other Financial Liabilities	465.684	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	116.493	56.834
Total Current Liabilities ...	582.987	56.834
Total Liabilities	772.641	96.651
Total Equity & Liabilities	2,335.958	1,260.342

GCM SECURITIES LIMITED
Cash Flow Statement for the Year ended 31st March 2024

(₹ In Lakhs)

Particulars	As At 31.03.2024	As At 31.03.2023
Cash Flow from/(used in) Operating Activities		
Profit before Tax	(35.329)	(111.770)
Adjustment for:		
Interest Income	(16.606)	-
Interest Expenses	-	(4.610)
Dividend Income	-	-
Depreciation & Amortization Expenses	1.358	2.965
Loss (Gain) on sale of investments	(9.337)	-
Net gain on fair valuation measured at FVTPL	-	-
Operating Profit before Working Capital Changes	(59.914)	(113.415)
Movement in Working Capital:		
Adjustment for:		
(Increase)/Decrease in Other Financial Assets	(450.000)	(23.760)
(Increase)/Decrease in Inventories	5.454	2.543
(Increase)/Decrease in Trade Receivables	(12.580)	372.816
(Increase)/Decrease in Current Assets	-	-
(Increase)/Decrease in Loans & Advances	-	-
(Increase)/Decrease in Other Current Assets	-	-
(Increase)/Decrease in Long Term Current Assets	-	-
(Increase)/Decrease in Financial Assets, Current	(13.717)	20.117
(Increase)/Decrease in Non-Financial Assets, Current	-	-
Decrease/(Increase) in Trade Payable, Current	0.810	(129.072)
Decrease/(Increase) in Trade Payable, Non current	465.684	-
Decrease/(Increase) in Other Current Liabilities	59.658	(8.782)
Decrease/(Increase) in Taxes	(1.661)	(1.225)
Decrease/(Increase) in Provisions, Current	149.837	(3.556)
	203.485	229.081
Income Tax Paid	(2.656)	(1.631)
Cash Generated/(used) in Operations	(A) 140.915	114.035
Cash Flow from/(used) Investing Activities		
Interest Income	16.606	4.610
Dividend Income	-	-
Purchases of Assets	(0.878)	(0.098)
Sale of Assets	11.430	-
Sale of Investments	(147.181)	(149.238)
Cash Generated/(used) in Investing Activities	(B) (120.023)	(144.726)
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B) 20.892	(30.691)
Total Cash and Cash Equivalent at beginning of year	23.529	54.220
Total Cash and Cash Equivalent at end of year	44.421	23.529
Net increase/(decrease) as disclosed above	20.892	(30.691)