GCM SECURITIES LIMITED

Regd. Office : 3B, Lal Bazar Street, Sir R. N. M. House, 5th Floor, Block 2, Kolkata-700 001 CIN – L67120WB1995PLC071337 ; Email : gcmsecu.kolkata@gmail.com, Website : www.gemsecuritiesitd.com

Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th September 2022

₹ in Lakhs

Sr. No.	Particulars	Half Year ended 30.09.2022 Un-Audited	Preceding Half Year ended 31.03.2022 Audited	Corresponding Half Year ended 30.09.2021 Un-Audited	Year to date figures as on 31.03.2022 Audited
I	Revenue from Operations	1.454	5.728	205.220	210.948
Ш	Other Income	2.239	3.364	78.422	81.786
III	Total Income (I+II)	3.693	9.092	283.642	292.734
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	0.005	85.583	85.588
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1.016	(1.338)	168.596	167.258
	Employees Benefit Expenses	6.873	11.271	7.421	18.692
	Finance Costs	-	-	-	-
	Fair Value Measurement of FVTPL Assets	-	-	-	-
	Depreciation & Amortization Expenses	1.479	2.549	2.461	5.010
	Other Expenses	9.761	11.248	18.260	29.508
	Total Expenses (IV)	19.129	23.736	282.321	306.056
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(15.436)	(14.643)	1.321	(13.322)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(15.436)	(14.643)	1.321	(13.322)
VIII	Tax Expenses				
	Current	-	2.343	-	2.343
	Deferred Tax	0.199	0.049	0.071	0.120
	Total Tax Expenses (VIII)	0.199	2.392	0.071	2.463
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(15.635)	(17.035)	1.250	(15.785)
Х	Other Comprehensive Income				
	A. Net Fair Value changes of Equity instruments and investments through OCI	(151.966)	80.050	91.710	171.760
	B. Income tax relating to items that will not be classified to Profit or Loss	38.247	(20.147)	(23.082)	(43.229)
	Total other Comprehensive Income (X)	(113.719)	59.903	68.628	128.531
ΧI	Total Comprehensive Income for the Period / Year (IX+X)	(129.354)	42.868	69.878	112.745
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	1,899.600	1,899.600	1,899.600	1,899.600
XIII	Other Equity			<u> </u>	(610.756)
XIV	Earnings per Share (Face Value of ₹ 1/- each)				
	a) Basic	(0.008)	(0.009)	0.001	(0.008)
	b) Diluted	(0.008)	(0.009)	0.001	(0.008)

Notes :

- 1. 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.
- 2. Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 14, 2022.
- 3. The Statutory Auditors have carried out "Limited Review" 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.

Place : Kolkata Date: November 14, 2022 For GCM Securities Limited Sd/-Manish Baid Managing Director

GCM SECURITIES LIMITED

Statement of Assets & Liabilities

30th Sept 2022 31st M Un-Audited Au 7.122 34.394 41.516 773.988 192.964 . 966.952 64.685 283.342 49.900 0.230 - 23.249 421.406 . 1,429.874 1, 1,899.600 (740.110) 1,159.490 1	Sept 2022 31st March 2022 n-Audited Audited 7.122 8.503 34.394 32.342 -	Particulars		(₹ In Lakhs)			
7.122 34.394 41.516 773.988 192.964 . 966.952 64.685 283.342 49.900 0.230 - 23.249 421.406 . 1,429.874 1, 1,899.600 (740.110) 1,159.490 1	7.122 8.503 34.394 32.342	ASSETS		As At	As At		
7.122 34.394 41.516 773.988 192.964 . 966.952 64.685 283.342 49.900 0.230 - 23.249 421.406 . 1,429.874 1, 1,899.600 (740.110) 1,159.490 1	7.122 8.503 34.394 32.342 41.516 40.845 773.988 767.554 192.964 169.204 966.952 936.758 64.685 65.701 283.342 383.342 49.900 54.104 0.230 0.116 23.249 44.821 421.406 548.084 1,429.874 1,525.687 1,899.600 (740.110) (610.756) 1,159.490 1,288.844 5.327 43.375 5.327 43.375 53.985 64.396	ASSETS Non-Current Assets Property, Plant and Equipment Financial Assets Income Tax Assets Deferred Tax Assets Deferred Tax Assets Non-Current Financial Assets Non-Current Financial Assets Non-Current Investments Trade Receivables, Non-Current Loans, Non-Current Financial Assets Other Non-Current Financial Assets Deferred Tax Assets Deferred Tax Assets Other Non-Current Financial Assets Deferred Tax Assets Other Non-Current Financial Assets Deferred Tax Assets Other Non-Current Financial Assets Deferred Tax Assets Other Non-Current Assets Deferred Tax Assets Defe	Particulars				
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34.394 41.516 773.988 192.964 . 966.952 64.685 283.342 49.900 0.230 - 23.249 421.406 . 1,429.874 1, 1,899.600 (740.110) 1,159.490 1	34.394 32.342 41.516 40.845 773.988 767.554 -	Property, Plant and Equipment 7.122 8.503					
34.394 41.516 773.988 192.964 . 966.952 64.685 283.342 49.900 0.230 - 23.249 421.406 . 1,429.874 1, 1,899.600 (740.110) 1,159.490 1	34.394 32.342	Financial Assets					
. 41.516 773.988	41.516 40.845 773.988 767.554 - - 192.964 169.204 966.952 936.758 - - 64.685 65.701 283.342 383.342 49.900 54.104 0.230 0.116 23.249 44.821 - - 421.406 548.084 1,899.600 (740.110) (610.756) - - - 5.327 43.375 - - 5.327 43.375 - - 5.327 43.375 - - 53.985 64.396	Income Tax Assets		7.122	8.503		
. 41.516 773.988	41.516 40.845 773.988 767.554 - - 192.964 169.204 966.952 936.758 - - 64.685 65.701 283.342 383.342 49.900 54.104 0.230 0.116 23.249 44.821 - - 421.406 548.084 1,899.600 (740.110) (610.756) - - - 5.327 43.375 - - 5.327 43.375 - - 5.327 43.375 - - 53.985 64.396	Deferred Tax Assets					
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773.988 192.964 - 966.952	773.988	Non-Current Financial Assets		_	-		
192.964 966.952	192.964 169.204 966.952 936.758 -	Non-Current Investments	Total Non-Current Assets	41.516	40.845		
192.964 966.952	192.964 169.204 966.952 936.758 -	Non-Current Investments					
192.964 966.952	192.964 169.204 966.952 936.758 -	Trade Receivables, Non-Current					
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. 966.952	966.952 936.758 -	Other Non-Current Financial Assets 192.964 169.204 Total Non-Current Financial Assets 966.952 936.758 Deferred Tax Assets - - - Other Non-Current Assets - - Gross Non-Current Assets - - Current Assets - - Financial Assets - Current Investments 64.685 65.701 Financial Assets 283.342 383.342 Cash & Cash Equivalents 49.900 54.104 Bank Balances 0.230 0.116 Short Term Loans & Advances 0.230 0.116 Short Term Loans & Advances 0.230 44.821 Other Current Assets 421.406 548.084 Total Non-Current Assets 421.406 548.084 Total Assets 1,429.874 1,525.687 Equity & Liabilities 1,899.600 1,899.600 Reserves & Surplus (740.110) (610.756) Money Received against Share Warrants - - Current Liabilities - - Liabilities - - Deferred Tax Liabilities - - Deferred Tax Liabilities - - Deferred Tax Liabilities - - Total Non-Current Liabilities - - Total Non-Current Liabilities - - Total Outstanding dues of micro enterprises and small Enterprises - - Total Outstanding dues of other than micro enterprises and small Enterprises - - Current Tax Liabilities - - Trade Payables - - Current Tax Liabilities - - Current Tax Liabilities - - Trade Provisions - - Current Tax Liabilities - - Trade Pinancial Liabilities - - Total Outstanding dues of other than micro enterprises and small Enterprises - - Total Current Liabilities - - Current Tax Liabilities - - Current Tax Liabilitie		_	-		
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		Deferred Tax Assets					
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64.685 - 283.342 49.900 0.230 - 23.249 421.406 . 1,429.874 1,899.600 (740.110) 1,159.490 1 - 5.327	283.342 383.342 49.900 54.104 0.230 0.116 23.249 44.821	Other Non-Current Assets - -	D () T				
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49.900 0.230 - 23.249	49.900 54.104 0.230 0.116 - - 23.249 44.821 - - 421.406 548.084 1,429.874 1,525.687 1,899.600 (610.756) - - 1,159.490 1,288.844 - - 5.327 43.375 - - 5.327 43.375 - - 211.072 129.072 - - - - 53.985 64.396	Current Investments		64.685	65.701		
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49.900 0.230 - 23.249	49.900 54.104 0.230 0.116 - - 23.249 44.821 - - 421.406 548.084 1,899.600 (610.756) - - 1,159.490 1,288.844 - - 5.327 43.375 - - 5.327 43.375 - - 211.072 129.072 - - 53.985 64.396	Cash & Cash Equivalents 49.900 54.104 Bank Balances 0.230 0.116 Short Term Loans & Advances - - Other Financial Assets 23.249 44.821 Other Current Assets - - Total Non-Current Assets 421.406 548.084 Total Assets 1,429.874 1,525.687 EQUITY & LIABILITIES Equity Share Capital 1,899.600 1,899.600 Reserves & Surplus (740.110) (610.756) Money Received against Share Warrants - - - Total Equity 1,159.490 1,288.844 Share Application Money Pending Allotment - - - LiABILITIES Non Current Liabilities - - - Financial Liabilities - - - - Non Current Liabilities - - - - Long Term Provisions - - - - Long Term Provisions - - - -		-	-		
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. 1,429.874 1, 1,899.600 (740.110) 1,159.490 1 - 5.327 - 5.327 211.072	1,429.874 1,899.600 (740.110) (610.756) 1,159.490 1,288.844 53.27 43.375 - 55.327 43.375 51.072 211.072 129.072	EQUITY & LIABILITIES Equity Equity Share Capital Reserves & Surplus Money Received against Share Warrants Total Equity Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Deferred Tax Liabilities (Net) Total Non-Current Liabilities Financial Liabilities Financial Liabilities Total Non-Current Liabilities Financial Liabilities Total outstanding dues of micro enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Financial Liabilities Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Financial Liabilities Total outstanding dues of other than micro enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Total Current Liabilities Total Current Tax Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Liabilities Total Current Liabilities 265.057 193.468 Total Liabilities			_		
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211.072	5.327 43.375 53.985 64.396	Financial Liabilities					
211.072	5.327 43.375 53.985 64.396	Long Term Borrowings Long Term Provisions Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Total outstanding dues of micro enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Total Current Liabilities Total Liabilities Total Liabilities Total Current Liabilities Total Liabilities Ze55.057 193.468 Total Liabilities 270.384					
211.072	5.327 43.375 53.985 64.396	Long Term Provisions Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Total Non-Current Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Total outstanding dues of micro enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Total Current Liabilities Total Current Liabilities Total Liabilities Total Liabilities Total Liabilities 270.384		_	_		
211.072	5.327 43.375 53.985 64.396	Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Total Non-Current Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Total outstanding dues of micro enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Total Current Liabilities Total Liabilities Total Liabilities 211.072 129.072 129.072 129.072 129.072 129.072 129.072 129.072 129.072		_	_		
211.072	5.327 43.375 53.985 64.396	Other Non Current Liabilities		- - 227	12 275		
211.072 - - -	211.072 129.072 53.985 64.396	Total Non-Current Liabilities 5.327 43.375 Current Liabilities Financial Liabilities	` ' '	3.327	43.373		
211.072 - - -	211.072 129.072 53.985 64.396	Current Liabilities Financial 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 Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Total Current Liabilities		5 327	12 275		
- - -	 53.985 64.396	Financial Liabilities	Total Non-Current Liabilities	3.321	45.573		
- - -	 53.985 64.396	Financial Liabilities	Current Liabilities				
- - -	 53.985 64.396	Short Term Borrowings			_		
- - -	 53.985 64.396	Trade Payables Total outstanding dues of micro enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Total Current Liabilities		_			
- - -	 53.985 64.396	Total outstanding dues of micro enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Total Current Liabilities	=	_	_		
- - -	 53.985 64.396	enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Total Current Liabilities					
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		Other Financial Liabilities - - Short Term Provisions - - Current Tax Liabilities (Net) - - Other Current Liabilities 53.985 64.396 Total Current Liabilities 265.057 193.468 Total Liabilities 270.384 236.843	enterprises and small Enterprises		129.072		
-		Short Term Provisions - - Current Tax Liabilities (Net) - - Other Current Liabilities 53.985 64.396 Total Current Liabilities 265.057 193.468 Total Liabilities 270.384 236.843	enterprises and small Enterprises Total outstanding dues of other than	211.072			
-		Current Tax Liabilities (Net) - - Other Current Liabilities 53.985 64.396 Total Current Liabilities 265.057 193.468 Total Liabilities 270.384 236.843	enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises	211.072			
52.005		Other Current Liabilities 53.985 64.396 Total Current Liabilities 265.057 193.468 Total Liabilities 270.384 236.843	enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities	211.072 - -	_		
1 52 485 1		Total Current Liabilities 265.057 193.468 Total Liabilities 270.384 236.843	enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions	211.072 - -	-		
	265 057 102 <u>4</u> 62	Total Liabilities	enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net)	- - -	- - - 64 306		
			enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities	- - - 53.985			
. 270.507			enterprises and small Enterprises Total outstanding dues of other than micro enterprises and small Enterprises Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Total Current Liabilities	53.985 265.057	193.468		
		Other Financial Liabilities - - Short Term Provisions - - Current Tax Liabilities (Net) - - Other Current Liabilities 53.985 64.396 Total Current Liabilities 265.057 193.468 Total Liabilities 270.384 236.843	Financial Liabilities Short Term Borrowings Trade Payables	- -	129.072		
. 265	270	Total Equity & Liabilities 1 420	enterprises and small Enterprises	211	.072		

GCM SECURITIES LIMITED		
Statement of Cash Flow as at 30th September	r, 2022	
		₹ In Lakhs
Particulars	As at 30th Sept 2022	As at 30th Sept 2021
A. Cash Flow from Operating Activities		
Net Profit before Tax and Extra-Ordinary Items	(15.436)	1.321
<u>Adjustments for</u>	1	
Interest Income	(2.239)	(1.572)
Interest Expenses	-	_
Dividend Income	_	(0.002)
Depreciation & Amortization Expenses	1.478	2.462
Loss (Gain) on sale of investments	(113.719)	(65.927)
Net gain on fair valuation measured at FVTPL	·	68.629
Operating profit before working Capital Changes	(129.916)	4.911
Adjustments for Working Capital Changes	,	
Decrease/(Increase) in Loan & Advances		_
Decrease/(Increase) in Trade Receivable	100.000	(316.417)
Decrease/(Increase) in Other Financial Assets	(23.760)	610.870
Decrease/(Increase) in Other Current Assets	21.572	_
Decrease/(Increase) in Inventories	1.016	168.596
Decrease/(Increase) in Trade Payable	82.000	(71.337)
Decrease/(Increase) in Taxes	(2.051)	(0.157)
(Decrease)/Increase in Other Non-Current Liabilities	(38.048)	(380.819)
(Decrease)/Increase in Other Current Liabilities	(10.411)	23.152
Cash Generated from operations	0.402	38.799
Less: Tax Expenses	(0.199)	(0.071)
Deferred Tax Assets		· · · · · · · · · · · · · · · · · · ·
Net Cash From Operating Activities	0.203	38.728
B. Cash Flow From Investing Activities	1	
Interest Income	2.239	1.572
Dividend Income	_	0.002
Purchases of Assets	(0.097)	(0.850)
Sale of Investments	(6.434)	(84.974)
Profit/(Loss) On Sale Of Investment		(• ,
Net Cash from Investing Activities	(4.292)	(84.250)
C. Cash Flow From Financing Activities	1	<u> </u>
Repayment of Borrowings	_	(723.501)
Interest Expenses	_	\· -
Net Cash used in Financing Activities	+ - +	(723.501)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(4.089)	(45.522)
Opening Balance of Cash & Cash Equivalents	54.220	102.212
Closing Palance of Cash & Cash Equivalents	57.220	56 600

Closing Balance of Cash & Cash Equivalents

50.131

56.690