

## GCM SECURITIES LIMITED

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CIN - L67120WB1995PLC071337 ; Email : gcmsecu.kolkata@gmail.com, Website : www.gemsecuritiesitd.com

### Statement of Un-Audited Financial Results for the Half Year ended 30th September 2021

₹ in Lakhs

| Sr. No. | Particulars  | Half Year ended | Preceding Half  | Corresponding   | Year to date   |
|---------|--|-----------------|-----------------|-----------------|----------------|
|         |  | 30.09.2021      | Year ended      | Half Year ended | figures as on  |
|         |  | Un-Audited      | Audited         | Un-Audited      | Audited        |
| I       | Revenue from Operations  | 205.220         | 43.913          | 202.622         | 246.536        |
| II      | Other Income   | 78.422          | 23.222          | 1.551           | 24.773         |
| III     | <b>Total Income (I+II)</b>   | <b>283.642</b>  | <b>67.135</b>   | <b>204.173</b>  | <b>271.309</b> |
| IV      | <b>Expenses</b>  |                 |                 |                 |                |
|         | Purchases of Stock in Trade  | 85.583          | 93.086          | 33.045          | 126.131        |
|         | Changes in Inventories in Traded Goods   | 168.596         | (128.880)       | 4.239           | (124.641)      |
|         | Employees Benefit Expenses   | 7.421           | 15.963          | 25.708          | 41.672         |
|         | Finance Costs  | -               | 0.341           | 0.782           | 1.123          |
|         | Depreciation & Amortization Expenses   | 2.461           | 3.186           | 3.132           | 6.318          |
|         | Other Expenses   | 18.260          | 24.394          | 16.333          | 40.726         |
|         | <b>Total Expenses (IV)</b>   | <b>282.321</b>  | <b>8.090</b>    | <b>83.239</b>   | <b>91.329</b>  |
| V       | <b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>                   | <b>1.321</b>    | <b>59.045</b>   | <b>120.934</b>  | <b>179.980</b> |
| VI      | Exceptional Items  | -               | -               | -               | -              |
| VII     | <b>Profit / (Loss) before Tax (V-VI)</b>   | <b>1.321</b>    | <b>59.045</b>   | <b>120.934</b>  | <b>179.980</b> |
| VIII    | <b>Tax Expenses</b>  |                 |                 |                 |                |
|         | Current  | -               | -               | -               | -              |
|         | Deferred Tax   | 0.071           | 0.133           | (0.086)         | 0.047          |
|         | <b>Total Tax Expenses (VIII)</b>   | <b>0.071</b>    | <b>0.133</b>    | <b>(0.086)</b>  | <b>0.047</b>   |
| IX      | <b>Profit for the Period / Year from continuing operations (VII-VIII)</b>            | <b>1.250</b>    | <b>58.912</b>   | <b>121.020</b>  | <b>179.933</b> |
| X       | Other Comprehensive Income   |                 |                 |                 |                |
|         | A. Fair value changes on Equity Instruments carried at fair value through OCI;       | 91.710          | (71.048)        | 255.199         | 184.151        |
|         | B. Tax impact of items that will not be reclassified to statement of profit and loss | (23.082)        | 20.005          | (66.352)        | (46.347)       |
|         | <b>Total other Comprehensive Income (X)</b>  | <b>68.628</b>   | <b>(51.043)</b> | <b>188.847</b>  | <b>137.804</b> |
| XI      | <b>Total Comprehensive Income for the Period / Year (IX+X)</b>                       | <b>69.878</b>   | <b>7.869</b>    | <b>309.867</b>  | <b>317.737</b> |
| 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   | (653.623)       | (723.501)       | -               | (723.501)      |
| XIV     | <b>Earnings per Share (Face Value of ₹ 1/- each)</b>                                 |                 |                 |                 |                |
|         | a) Basic   | 0.001           | 0.031           | 0.064           | 0.095          |
|         | b) Diluted   | 0.001           | 0.031           | 0.064           | 0.095          |

#### Notes :

- The Un-Audited financial statements are prepared in accordance with the Indian Accounting Standards ("Ind-AS") as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- Segment Reporting as defined in IND-AS 108 is not applicable, since the Company has only one reportable segment.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 13, 2021.
- The Statutory Auditors have carried out Limited review for above Financial Results.
- 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 2021 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.
- The novel corona virus (COVID-19) pandemic continues to spread rapidly across the world including India, The continued impact of such pandemic, despite various measures taken by the Government and authorities is not clear and the company to the extent possible has considered a likely effect of such pandemic in its operations and preparation of the interim financial results for the quarter ended September 30, 2021.
- Balance in the account of Cash & Cash Equivalent, Trade Receivable, Loan, Trade Payable and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.

Place : Kolkata  
Date: November 13, 2021

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

**GCM SECURITIES LIMITED**  
Statement of Assets & Liabilities

(₹ In Lakhs)

| Particulars  | As At<br>30th Sept 2021 | As At<br>31st March 2021 |
|--|-------------------------|--------------------------|
|  | Un-Audited              | Audited                  |
| <b>ASSETS</b>  |                         |                          |
| <b>Non-Current Assets</b>  |                         |                          |
| Property, Plant and Equipment  | 11.052                  | 12.663                   |
| Financial Assets   | -                       | -                        |
| Investments  | 708.055                 | 557.153                  |
| Other Financial Assets   | 169.204                 | 169.204                  |
| Income Tax Assets  | 31.618                  | 31.461                   |
| Deferred Tax Assets  | 0.000                   | 0.000                    |
| <b>Total Non-Current Assets ...</b>  | <b>919.929</b>          | <b>770.481</b>           |
| <b>Non-Current Financial Assets</b>  |                         |                          |
| Non-Current Investments  | -                       | -                        |
| Trade Receivables, Non-Current   | -                       | -                        |
| Loans, Non-Current   | -                       | -                        |
| Other Non-Current Financial Assets   | -                       | -                        |
| <b>Total Non-Current Financial Assets ...</b>                                | <b>-</b>                | <b>-</b>                 |
| Deferred Tax Assets  | -                       | -                        |
| Other Non-Current Assets   | -                       | -                        |
| <b>Gross Non-Current Assets ...</b>  | <b>-</b>                | <b>-</b>                 |
| <b>Current Assets</b>  |                         |                          |
| Inventories  | 64.363                  | 232.959                  |
| Financial Assets   |                         |                          |
| Current Investments  | -                       | -                        |
| Trade Receivables  | 382.242                 | 65.825                   |
| Cash & Cash Equivalents  | 56.574                  | 102.009                  |
| Bank Balances  | 0.116                   | 0.204                    |
| Short Term Loans & Advances  | -                       | -                        |
| Other Financial Assets   | 18.042                  | 628.913                  |
| Other Current Assets   | 0.000                   | 0.000                    |
| <b>Total Non-Current Assets ...</b>  | <b>521.337</b>          | <b>1029.910</b>          |
| <b>Total Assets .....</b>  | <b>1441.267</b>         | <b>1800.391</b>          |
| <b>EQUITY &amp; LIABILITIES</b>  |                         |                          |
| <b>Equity</b>  |                         |                          |
| Equity Share Capital   | 1899.600                | 1899.600                 |
| Reserves & Surplus   | -653.623                | -723.501                 |
| Money Received against Share Warrants  | -                       | -                        |
| <b>Total Equity ...</b>  | <b>1245.977</b>         | <b>1176.099</b>          |
| <b>Share Application Money Pending Allotment</b>                             | <b>0.000</b>            | <b>0.000</b>             |
| <b>LIABILITIES</b>   |                         |                          |
| <b>Non Current Liabilities</b>   |                         |                          |
| Financial Liabilities  | -                       | -                        |
| Long Term Borrowings   | -                       | -                        |
| Long Term Provisions   | -                       | -                        |
| Deferred Tax Liabilities (Net)   | 23.179                  | 0.026                    |
| Other Non Current Liabilities  | -                       | -                        |
| <b>Total Non-Current Liabilities ...</b>                                     | <b>23.179</b>           | <b>0.026</b>             |
| <b>Current Liabilities</b>   |                         |                          |
| Financial Liabilities  | -                       | -                        |
| Short Term Borrowings  | -                       | -                        |
| <b>Trade Payables</b>  |                         |                          |
| Total outstanding dues of micro enterprises and small enterprises            | 132.172                 | 203.509                  |
| Total outstanding dues of other than micro enterprises and small enterprises | -                       | -                        |
| Other Financial Liabilities  | -                       | -                        |
| Short Term Provisions  | -                       | -                        |
| Current Tax Liabilities (Net)  | -                       | -                        |
| Other Current Liabilities  | 39.939                  | 420.757                  |
| <b>Total Current Liabilities ...</b>   | <b>172.111</b>          | <b>624.266</b>           |
| <b>Total Liabilities .....</b>   | <b>195.290</b>          | <b>624.292</b>           |
| <b>Total Equity &amp; Liabilities .....</b>                                  | <b>1441.267</b>         | <b>1800.391</b>          |

**GCM SECURITIES LIMITED**  
Statement of Cash Flow as at 30th Sept, 2021

₹ In Lakhs

| Particulars   | As at 30th<br>Sept 2021 | As at 31st<br>March 2021 |
|---|-------------------------|--------------------------|
| <b>A. <u>Cash Flow from Operating Activities</u></b>                  |                         |                          |
| <i>Net Profit before Tax and Extra-Ordinary Items</i>                 | <i>1.321</i>            | <i>179.980</i>           |
| <b><u>Adjustments for</u></b>   |                         |                          |
| Interest Income   | (1.572)                 | (9.092)                  |
| Interest Expenses   | -                       | 1.123                    |
| Dividend Income   | (0.002)                 | (2.783)                  |
| Depreciation & Amortization Expenses                                  | 2.462                   | 6.318                    |
| Loss (Gain) on Sale of Investments                                    | (65.927)                | (12.898)                 |
| Net Gain on Fair Valuation measured at FVTPL                          | 68.629                  | 137.804                  |
| <b><i>Operating profit before working Capital Changes</i></b>         | <b><i>4.911</i></b>     | <b><i>300.452</i></b>    |
| <b><u>Adjustments for Working Capital Changes</u></b>                 |                         |                          |
| Decrease / (Increase) in Trade Receivable                             | (316.417)               | -                        |
| Decrease / (Increase) in Other Financial Assets                       | 610.870                 | (599.713)                |
| Decrease / (Increase) in Inventories                                  | 168.596                 | (124.641)                |
| Decrease / (Increase) in Trade Payable                                | (71.337)                | 179.280                  |
| (Decrease) / Increase in Taxes  | (0.157)                 | 59.593                   |
| (Decrease) / Increase in Other Current Liabilities                    | (380.819)               | 420.757                  |
| (Decrease) / Increase in Other Non Current Liabilities (Deferred Tax) | 23.152                  |                          |
| <b><i>Cash Generated from operations</i></b>                          | <b><i>33.888</i></b>    | <b><i>(64.724)</i></b>   |
| Less: Tax Expenses  | (0.071)                 | (14.417)                 |
| Deferred Tax Assets   | -                       | -                        |
| <b><i>Net Cash From Operating Activities</i></b>                      | <b><i>38.728</i></b>    | <b><i>221.311</i></b>    |
| <b>B. <u>Cash Flow From Investing Activities</u></b>                  |                         |                          |
| Interest Income   | 1.572                   | 9.092                    |
| Dividend Income   | 0.002                   | 2.783                    |
| Purchases of Fixed Assets   | (0.850)                 | (1.468)                  |
| Changes in Investments  | (84.974)                | (146.812)                |
| <b><i>Net Cash from Investing Activities</i></b>                      | <b><i>(84.250)</i></b>  | <b><i>(136.405)</i></b>  |
| <b>C. <u>Cash Flow From Financing Activities</u></b>                  |                         |                          |
| Repayment of Borrowings   | -                       | (242.210)                |
| Interest Expenses   | -                       | (1.123)                  |
| <b><i>Net Cash used in Financing Activities</i></b>                   | <b><i>-</i></b>         | <b><i>(243.333)</i></b>  |
| <b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b> | <b>(45.522)</b>         | <b>(158.427)</b>         |
| <i>Opening Balance of Cash &amp; Cash Equivalents</i>                 | 102.212                 | 260.639                  |
| <i>Closing Balance of Cash &amp; Cash Equivalents</i>                 | 56.690                  | 102.212                  |