

**GCM Securities Limited**

Regd. Office: Sir RNM House, 3B, Lal Bazar Street, 5th Floor, Kolkata-700001

CIN - L87120WB1995PLC071337 ; Email : gcmsecu.kolkata@gmail.com, Website : www.gcmsecuritiesltd.com

**Un-Audited Standalone Financial Results for the Half year ended as on September 30, 2020**

(Rs. in Lakhs)

Sr. no.	Particulars	Standalone				
		Six Months ended		Year Ended		
		30.09.2020	31.03.2020	30.09.2019	31.03.2020	31.03.2019
	Unaudited	Audited#	Unaudited	Audited	Audited	
<b>INCOME FROM OPERATIONS:</b>						
I	Revenue from Operations*	3,842.739	(118.042)	166.521	48.479	419.131
II	Other income	1.551	33.405	47.432	80.837	81.473
III	<b>Total Revenue (I+II)</b>	<b>3,844.290</b>	<b>(84.637)</b>	<b>213.953</b>	<b>129.316</b>	<b>500.604</b>
IV	<b>Expenses:</b>					
a	Purchase of Stock in Trade	3,661.622	4.455	29.961	34.416	383.080
b	Change in inventories of Traded Goods	4.239	58.200	26.189	84.389	36.560
c	Employee benefits expenses	25.708	33.407	17.877	51.284	68.789
d	Finance Cost	0.782	6.445	5.599	12.044	12.022
e	Fair Value Measurement of FVTPL Assets	-	1,003.825	-	1,003.825	434.342
f	Depreciation and amortisation expenses	3.132	4.709	3.899	8.608	7.890
g	Other expenses	16.312	32.310	22.715	55.025	71.179
	<b>Total Expenses</b>	<b>3,711.794</b>	<b>1,143.353</b>	<b>106.240</b>	<b>1,249.593</b>	<b>1,013.861</b>
	<b>Profit/(Loss) before extra ordinary items and tax</b>	<b>132.495</b>	<b>(1,227.990)</b>	<b>107.713</b>	<b>(1,120.277)</b>	<b>(513.257)</b>
	Exceptional Items	-	-	-	-	-
	<b>Profit/(Loss) before tax</b>	<b>132.495</b>	<b>(1,227.990)</b>	<b>107.713</b>	<b>(1,120.277)</b>	<b>(513.257)</b>
	<b>Tax Expenses :</b>					
a	Current Tax	-	-	-	-	-
b	Deferred Tax	(0.086)	(0.099)	-	(0.099)	(3.609)
	<b>Profit/(Loss) after Tax from containing operations</b>	<b>132.581</b>	<b>(1,227.890)</b>	<b>107.713</b>	<b>(1,120.177)</b>	<b>(509.648)</b>
	<b>Other comprehensive Income</b>					
I	Net Fair Value changes of Equity Instruments and investments through OCI	255.199	(82.465)	(2.396)	(84.861)	(73.298)
II	Income tax relating to items that will not be classified to Profit or Loss	(66.352)	21.441	0.623	22.064	19.057
	<b>Total other comprehensive income</b>	<b>188.847</b>	<b>(61.024)</b>	<b>(1.773)</b>	<b>(62.797)</b>	<b>(54.240)</b>
	<b>Total comprehensive income for the period</b>	<b>321.428</b>	<b>(1,288.914)</b>	<b>105.940</b>	<b>(1,182.974)</b>	<b>(563.889)</b>
	<b>Paid-up equity Share Capital (face Value of Rs. 1/- each)</b>	<b>1,899.600</b>	<b>1,899.600</b>	<b>1,899.600</b>	<b>1,899.600</b>	<b>1,899.600</b>
	<b>Other Equity</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>(1,053.254)</b>	<b>129.720</b>
	<b>Earning per Share (EPS) (Face value of Rs. 1/- each)</b>					
	Basics	0.070	(0.646)	0.057	(0.590)	(0.268)
	Diluted	0.070	(0.646)	0.057	(0.590)	(0.268)

**Notes :**

- The 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.
- The financial results of GCM SECURITIES LIMITED ('the Company') have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on November 14, 2020.
- The Company has considered the possible effects that may result from the pandemic relating to COVID 19 on the financial results of the Company. While evaluating the impact, the Company has considered possible future uncertainties in the economic conditions because of the pandemic. However, given the limited operations of the Company during the 4th Quarter, there has been no material impact on the financial position/ results of the Company. Given the Uncertainties associated with the nature and duration of this pandemic the eventual outcome of the impact of the global health pandemic may be different from those-estimated as on the date of approval of these financial results and the Company will closely monitor any material changes to the economic environment their Impact on its business in the times to come.  
Balances in the accounts of Trade Receivables , Cash & Bank Balance, Other Financial Assets, Trade Payables, other financial liabilities are subject to confirmation / reconciliation, if any. The management does not expect any material adjustment in respect of the same effecting the financial statements on such reconciliation / adjustments.
- \*As per the Management consideration Fair Value measurement of derivatives contracts outstanding will be done at the end of financial year.
- # Figures for the half year ended 31 March 2020 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 first half year of the respective financial years.
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.



For GCM Securities Limited

SD/-  
Manish Baid  
Managing Director

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## STATEMENT OF ASSETS AND LIABILITIES

Particulars		As at	As At
		30-09-2020	31.03.2020
		UnAudited	Audited
<b>I</b>	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
A	Property, Plant & Equipment	14.382	17.514
B	<b>Financial Assets</b>		
(i)	Investments	599.383	397.445
(ii)	Other Financial Assets	177.525	97.525
C	Income Asset Tax (Net)	44.686	44.686
D	Deferred Tax Asset (Net)	-19.898	46.368
	<b>Total Non-Current Assets</b>	<b>816.078</b>	<b>603.538</b>
	<b>Current Assets</b>		
A	Inventories	104.079	108.318
B	<b>Financial Assets</b>		
1	Trade receivables	65.825	83.746
2	Cash and cash equivalents	88.243	160.639
3	Bank balances other than (ii) above	470.713	170.713
4	Other financial assets	29.274	29.191
C	Other Current Assets	188.168	3.326
	<b>Total Current Assets</b>	<b>946.303</b>	<b>555.933</b>
	<b>TOTAL Assets</b>	<b>1,762.381</b>	<b>1,159.471</b>
<b>II</b>	<b>Equity &amp; Liabilities</b>		
	<b>Equity</b>		
(i)	Equity Share Capital	1,899.600	1,899.600
(ii)	Other equity	-732.534	-1,053.254
	<b>Total Equity</b>	<b>1,167.066</b>	<b>846.346</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
A	<b>Financial Liabilities</b>		
	Borrowings	-	242.210
B	Deferred Tax Liability (Net)		
	<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>242.210</b>
	<b>Current Liabilities</b>		
A	<b>Financial Liabilities</b>		
(i)	Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of other than micro enterprises	267.429	44.500
B	<b>Other Current Liabilities</b>	327.886	26.415
	<b>Total Current Liabilities</b>	<b>595.315</b>	<b>70.915</b>
	<b>Total Liabilities</b>	<b>595.315</b>	<b>313.125</b>
	<b>TOTAL Equity &amp; Liabilities</b>	<b>1,762.381</b>	<b>1,159.471</b>



**GCM SECURITIES LIMITED**

**Cash Flow Statement for the Year ended September 30, 2020**

Particulars		Period Ended Sep-20	Period Ended Sep-19
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit Before Tax	132.495	107.714
	Adjustments to reconcile Profit before Tax to Cash Flow provided by Operating Activities:		
	Interest Income	(1.551)	(47.432)
	Interest Expenses	0.782	5.599
	Dividend Income	-	(2.255)
	Depreciation & amortisation expense	3.132	3.899
	Loss on sale of investments	(11.129)	
	Net gain on fair valuation measured at FVTPL	188.847	16.954
	Operating Profit before Working Capital changes	<b>312.576</b>	<b>84.479</b>
	Adjustments to reconcile Operating Profit to Cash Flow provided by changes in Working Capital:		
	Decrease/(Increase) in Assets	(176.500)	(1,138.923)
	Increase/(Decrease) in Liabilities	524.400	29.013
	Cash Generated from Operations	<b>660.476</b>	<b>(1,025.431)</b>
	Less: Tax Expenses	(0.086)	2.691
	Net Cash Generated / (Used) - Operating Activities	<b>660.562</b>	<b>(1,028.122)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Increase / Decrease In Investment	(191.517)	(152.484)
	Purchase of Assets	-	(6.010)
	Interest Income	1.551	47.432
	Dividend Income	-	2.255
	Net Cash Generated / (Used) - Investing Activities	<b>(189.966)</b>	<b>(108.807)</b>
<b>C</b>	<b>CASH FLOW FROM Financing ACTIVITIES</b>		
	Repayment of Borrowings	(242.210)	(4.937)
	Interest Expenses	(0.782)	(5.599)
		<b>(242.992)</b>	<b>(10.536)</b>
	<b>(Total A+B+C)</b>	<b>227.604</b>	<b>(1,147.464)</b>
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B)	<b>227.604</b>	<b>(1,147.464)</b>
	Opening Cash and Cash Equivalents	331.353	1,278.160
	Closing Cash and Cash Equivalents	558.956	130.696

