

## GCM SECURITIES LIMITED

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CIN – L67120WB1995PLC071337 ; Email : gcmsecu.kolkata@gmail.com, Website : www.gemsecuritiesitd.com  
Statement of Un-Audited Standalone Financial Results for the Quarter and Half Year ended 30th September 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year ended	Corresponding	Year to date
		30.09.2024	Months ended	Months ended	30.09.2024	Half Year ended	figures as on
		Un-Audited	30.06.2024	30.09.2023	Un-Audited	30.09.2023	31.03.2024
			Un-Audited	Un-Audited		Un-Audited	Audited
I	Revenue from Operations	42.685	4.097	-	46.782	-	-
II	Other Income	7.815	11.760	16.618	19.575	17.712	46.668
<b>III</b>	<b>Total Income (I+II)</b>	<b>50.500</b>	<b>15.857</b>	<b>16.618</b>	<b>66.357</b>	<b>17.712</b>	<b>46.668</b>
<b>IV</b>	<b>Expenses</b>						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	(9.953)	(12.336)	7.755	(22.289)	21.066	5.454
	Employees Benefit Expenses	7.243	6.362	8.274	13.605	17.331	38.141
	Finance Costs	1.346	-	-	1.346	-	-
	Depreciation & Amortization Expenses	9.795	0.229	0.256	10.024	0.688	1.358
	Other Expenses	50.226	30.867	9.221	81.093	21.714	37.044
	<b>Total Expenses (IV)</b>	<b>58.657</b>	<b>25.122</b>	<b>25.506</b>	<b>83.779</b>	<b>60.799</b>	<b>81.997</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(8.157)</b>	<b>(9.265)</b>	<b>(8.888)</b>	<b>(17.422)</b>	<b>(43.087)</b>	<b>(35.329)</b>
VI	Exceptional Items	-	-	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(8.157)</b>	<b>(9.265)</b>	<b>(8.888)</b>	<b>(17.422)</b>	<b>(43.087)</b>	<b>(35.329)</b>
<b>VIII</b>	<b>Tax Expenses</b>						
	Current	-	-	(0.275)	-	2.440	-
	Deferred Tax	(2.292)	3.170	2.313	0.878	-	2.656
	<b>Total Tax Expenses (VIII)</b>	<b>(2.292)</b>	<b>3.170</b>	<b>2.038</b>	<b>0.878</b>	<b>2.440</b>	<b>2.656</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(5.865)</b>	<b>(12.435)</b>	<b>(10.926)</b>	<b>(18.300)</b>	<b>(45.527)</b>	<b>(37.985)</b>
<b>X</b>	<b>Other Comprehensive Income</b>						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	672.211	368.491	465.138	1,040.702	416.347	584.792
	ii) Income Tax on above	(169.182)	(92.742)	(117.065)	(261.924)	(104.786)	(147.180)
	<b>Sub-Total A</b>	<b>503.029</b>	<b>275.749</b>	<b>348.073</b>	<b>778.778</b>	<b>311.561</b>	<b>437.612</b>
	B. Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>503.029</b>	<b>275.749</b>	<b>348.073</b>	<b>778.778</b>	<b>311.561</b>	<b>437.612</b>
<b>XI</b>	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>497.164</b>	<b>263.314</b>	<b>337.147</b>	<b>760.478</b>	<b>266.034</b>	<b>399.627</b>
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	1,899.600
XIII	Other Equity	-	-	-	424.195	-	(336.283)
<b>XIV</b>	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	(0.003)	(0.007)	(0.006)	(0.010)	(0.024)	(0.020)
	b) Diluted	(0.003)	(0.007)	(0.006)	(0.010)	(0.024)	(0.020)
<b>XV</b>	<b>Earnings per Share from Discontinued Operations</b>						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
<b>XVI</b>	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>						
	a) Basic	(0.003)	(0.007)	(0.006)	(0.010)	(0.024)	(0.020)
	b) Diluted	(0.003)	(0.007)	(0.006)	(0.010)	(0.024)	(0.020)

### Notes :

- As per Indian Accounting Standard (IndAS) 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.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 12, 2024.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

Place : Mumbai  
Date : November 12, 2024

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

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

(₹ In Lakhs)

Particulars	As At	As At
	30th Sept 2024	30th Sept 2023
	Un-Audited	Un-Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	154.183	3.251
Financial Assets		
Income Tax Assets	37.185	33.666
Deferred Tax Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>191.368</b>	<b>36.917</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	2,611.347	1,321.387
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	642.964	392.964
<b>Total Non-Current Financial Assets ...</b>	<b>3,254.311</b>	<b>1,714.351</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	79.993	42.091
Financial Assets		
Current Investments	-	-
Trade Receivables	10.526	21.956
Cash & Cash Equivalents	12.869	31.173
Bank Balances	97.932	0.180
Short Term Loans & Advances	12.580	-
Other Financial Assets	49.128	27.468
Other Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>263.028</b>	<b>122.868</b>
<b>Total Assets .....</b>	<b>3,708.707</b>	<b>1,874.136</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,899.600	1,899.600
Reserves & Surplus	424.195	(469.875)
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>2,323.795</b>	<b>1,429.725</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	87.277	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	452.456	147.044
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>539.733</b>	<b>147.044</b>
<b>Current Liabilities</b>		
Financial Liabilities	605.984	-
Short Term Borrowings	10.815	-
<b>Trade Payables</b>		
Total outstanding dues of micro enterprises and small Enterprises		
Total outstanding dues of other than micro enterprises and small Enterprises	0.810	215.517
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	227.570	81.850
<b>Total Current Liabilities ...</b>	<b>845.179</b>	<b>297.367</b>
<b>Total Liabilities .....</b>	<b>1,384.912</b>	<b>444.411</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,708.707</b>	<b>1,874.136</b>

**GCM SECURITIES LIMITED**

**Statement of Cash Flow as at 30th September, 2024**

₹ In Lakhs

Particulars	As at 30th Sept 2024	As at 30th Sept 2023
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(17.422)</i>	<i>(43.087)</i>
<b><u>Adjustments for</u></b>		
Interest Income	-	(4.034)
Interest Expenses	(19.379)	-
Dividend Income	-	-
Depreciation & Amortization Expenses	10.024	0.688
Loss (Gain) on sale of investments	-	(9.337)
Net gain on fair valuation measured at FVTPL	-	-
<b><i>Operating profit before working Capital Changes</i></b>	<b><i>(26.777)</i></b>	<b><i>(55.770)</i></b>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease/(Increase) in Loan & Advances	-	-
Decrease/(Increase) in Trade Receivable	-	(11.430)
Decrease/(Increase) in Other Financial Assets		(200.000)
Decrease/(Increase) in Other Current Assets	(9.488)	(1.545)
Decrease/(Increase) in Inventories	(22.289)	21.065
Decrease/(Increase) in Trade Payable		215.517
Decrease/(Increase) in Taxes	(1.957)	(0.099)
(Decrease)/Increase in Borrowings	98.092	-
(Decrease)/Increase in Unsecured Loan	140.300	-
(Decrease)/Increase in Provision (Current)		107.226
(Decrease)/Increase in Deferred Tax Liabilities	262.802	-
(Decrease)/Increase in Other Current Liabilities	111.078	25.015
<b><i>Cash Generated from operations</i></b>	<b><i>551.761</i></b>	<b><i>99.979</i></b>
Less: Tax Expenses	(0.878)	(2.440)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b><i>550.883</i></b>	<b><i>97.539</i></b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Interest Income	19.379	4.034
Dividend Income	-	-
Purchases of Assets	(161.144)	(0.395)
Sale of Investments	(342.737)	11.430
Change in Investment	-	(104.784)
<b><i>Net Cash from Investing Activities</i></b>	<b><i>(484.502)</i></b>	<b><i>(89.715)</i></b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Repayment of Borrowings	-	-
Interest Expenses	-	-
<b><i>Net Cash used in Financing Activities</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>66.381</b>	<b>7.824</b>
	44.421	23.529
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	110.802	31.353