

## 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 ended 30th June 2023

₹ in Lakhs

| Sr. No. | Particulars  | 3 Months ended  | Preceding 3 Months | Corresponding 3  | Year to date figures |
|---------|--|-----------------|--------------------|------------------|----------------------|
|         |  | 30.06.2023      | ended 31.03.2023   | Months ended     | as on 31.03.2023     |
|         |  | Un-Audited      | Audited            | Un-Audited       | Audited              |
| I       | Revenue from Operations  | -               | -                  | 1.454            | 1.454                |
| II      | Other Income   | 1.094           | 1.281              | 0.560            | 4.610                |
| III     | <b>Total Income (I+II)</b>   | <b>1.094</b>    | <b>1.281</b>       | <b>2.014</b>     | <b>6.064</b>         |
| IV      | <b>Expenses</b>  |                 |                    |                  |                      |
|         | Cost of Material Consumed  | -               | -                  | -                | -                    |
|         | Purchases of Stock in Trade  | -               | -                  | -                | -                    |
|         | Changes in Inventories of Stock-in-Trade                                     | 13.311          | 17.537             | 10.223           | 2.544                |
|         | Employees Benefit Expenses   | 9.057           | 13.192             | 4.063            | 25.877               |
|         | Finance Costs  | -               | -                  | -                | -                    |
|         | Depreciation & Amortization Expenses   | 0.432           | 0.893              | 0.739            | 2.965                |
|         | Other Expenses   | 12.493          | 67.218             | 4.208            | 86.448               |
|         | <b>Total Expenses (IV)</b>   | <b>35.293</b>   | <b>98.840</b>      | <b>19.233</b>    | <b>117.834</b>       |
| V       | <b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>           | <b>(34.199)</b> | <b>(97.559)</b>    | <b>(17.219)</b>  | <b>(111.770)</b>     |
| VI      | Exceptional Items  | -               | -                  | -                | -                    |
| VII     | <b>Profit / (Loss) before Tax (V-VI)</b>                                     | <b>(34.199)</b> | <b>(97.559)</b>    | <b>(17.219)</b>  | <b>(111.770)</b>     |
| VIII    | <b>Tax Expenses</b>  |                 |                    |                  |                      |
|         | Current  | 0.275           | 1.236              | 0.141            | 1.236                |
|         | Deferred Tax   | 0.127           | 0.083              | 0.099            | 0.395                |
|         | <b>Total Tax Expenses (VIII)</b>   | <b>0.402</b>    | <b>1.319</b>       | <b>0.240</b>     | <b>1.631</b>         |
| IX      | <b>Profit for the Period / Year from continuing operations (VII-VIII)</b>    | <b>(34.601)</b> | <b>(98.878)</b>    | <b>(17.459)</b>  | <b>(113.401)</b>     |
| X       | <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                       | (48.791)        | 170.342            | (135.628)        | -                    |
|         | ii) Income Tax on above  | 12.279          | (42.872)           | 34.137           | -                    |
|         | <b>Sub-Total A</b>   | <b>(36.512)</b> | <b>127.470</b>     | <b>(101.491)</b> | -                    |
|         | B. i) 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>Other Comprehensive Income (A+B)</b>                                      | <b>(36.512)</b> | <b>127.470</b>     | <b>(101.491)</b> | -                    |
| XI      | <b>Total Comprehensive Income for the Period / Year (IX+X)</b>               | <b>(71.113)</b> | <b>28.592</b>      | <b>(118.950)</b> | <b>(113.401)</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   |                 |                    |                  | (735.909)            |
| XIV     | <b>Earnings per Share from Continuing Operations</b>                         |                 |                    |                  |                      |
|         | a) Basic   | (0.018)         | (0.052)            | (0.009)          | (0.060)              |
|         | b) Diluted   | (0.018)         | (0.052)            | (0.009)          | (0.060)              |
| XV      | <b>Earnings per Share from Discontinued Operations</b>                       |                 |                    |                  |                      |
|         | a) Basic   | -               | -                  | -                | -                    |
|         | b) Diluted   | -               | -                  | -                | -                    |
| XVI     | <b>Earnings per Share from Continuing &amp; Discontinued Operations</b>      |                 |                    |                  |                      |
|         | a) Basic   | (0.018)         | (0.052)            | (0.009)          | (0.060)              |
|         | b) Diluted   | (0.018)         | (0.052)            | (0.009)          | (0.060)              |

#### 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 August 11, 2023.
- 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.
- Figures for the quarters ended 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.

**For GCM Securities Limited**

Sd/-

**Manish Baid**

**Managing Director**

Place : Kolkata

Date : August 11, 2023