

## GCM SECURITIES LIMITED

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Statement of Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Nine Months	Corresponding	Year to date
		31.12.2022	Months ended	Months ended	ended	Nine Months	ended
		Un-Audited	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	1.454	205.220	210.948
II	Other Income	1.090	2.239	-	3.329	78.422	81.786
III	<b>Total Income (I+II)</b>	<b>1.090</b>	<b>2.239</b>	<b>-</b>	<b>4.783</b>	<b>283.642</b>	<b>292.734</b>
IV	<b>Expenses</b>						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	85.583	85.588
	Changes in Inventories of Stock-in-Trade	(16.009)	(9.207)	(5.619)	(14.993)	162.977	167.258
	Employees Benefit Expenses	5.812	2.810	3.856	12.685	11.277	18.692
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.593	0.739	2.505	2.072	4.966	5.010
	Other Expenses	9.469	5.553	2.801	19.230	21.061	29.508
	<b>Total Expenses (IV)</b>	<b>(0.135)</b>	<b>(0.105)</b>	<b>3.543</b>	<b>18.994</b>	<b>285.864</b>	<b>306.056</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>1.225</b>	<b>2.344</b>	<b>(3.543)</b>	<b>(14.211)</b>	<b>(2.222)</b>	<b>(13.322)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>1.225</b>	<b>2.344</b>	<b>(3.543)</b>	<b>(14.211)</b>	<b>(2.222)</b>	<b>(13.322)</b>
VIII	<b>Tax Expenses</b>						
	Current	-	0.590	-	-	(0.559)	2.343
	Deferred Tax	0.113	0.100	0.060	0.312	0.131	0.120
	<b>Total Tax Expenses (VIII)</b>	<b>0.113</b>	<b>0.690</b>	<b>0.060</b>	<b>0.312</b>	<b>(0.428)</b>	<b>2.463</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>1.112</b>	<b>1.654</b>	<b>(3.603)</b>	<b>(14.523)</b>	<b>(1.794)</b>	<b>(15.785)</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	(34.080)	(16.338)	82.026	(186.046)	173.736	-
	ii) Income Tax on above	8.577	(4.112)	(20.646)	46.824	(43.728)	-
	<b>Sub-Total A</b>	<b>(25.503)</b>	<b>(20.450)</b>	<b>61.380</b>	<b>(139.222)</b>	<b>130.008</b>	<b>-</b>
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	171.760
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	(43.229)
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128.531</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>(25.503)</b>	<b>(20.450)</b>	<b>61.380</b>	<b>(139.222)</b>	<b>130.008</b>	<b>128.531</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(24.391)</b>	<b>(18.796)</b>	<b>57.777</b>	<b>(153.745)</b>	<b>128.214</b>	<b>112.746</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	-	-	-	(625.279)	-	(610.756)
XIV	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	(0.128)	(0.099)	0.304	(0.809)	0.675	(0.008)
	b) Diluted	(0.128)	(0.099)	0.304	(0.809)	0.675	(0.008)
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	(0.128)	(0.099)	0.304	(0.809)	0.675	(0.008)
	b) Diluted	(0.128)	(0.099)	0.304	(0.809)	0.675	(0.008)

### Notes :

- 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.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on February 11, 2023.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- Equity Shares of the Company have been migrated from BSE SME Segment to BSE Main Board w.e.f. 28th November 2022.
- 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.
- The figures for the quarter ended 31 December 2022 and 31 December 2021, as reported in these financial results, are the balancing figures between published year to date figures upto the end of the third quarter and nine months ended of the respective period.

Place : Kolkata  
Date : February 11, 2023

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