

## GCM SECURITIES LIMITED

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

### Statement of Standalone Audited Financial Results for the Half Year & Year ended 31st March 2022

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Year to date	Year to date
		31.03.2022	Year ended	figures as on	figures as on
		Audited	30.09.2021	31.03.2022	31.03.2021
			Un-Audited	Audited	Audited
I	Revenue from Operations	5.728	205.220	210.948	246.536
II	Other Income	3.364	78.422	81.786	24.773
III	<b>Total Income (I+II)</b>	<b>9.092</b>	<b>283.642</b>	<b>292.734</b>	<b>271.309</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	0.005	85.583	85.588	126.131
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(1.338)	168.596	167.258	(124.641)
	Employees Benefit Expenses	11.271	7.421	18.692	41.672
	Finance Costs	-	-	-	1.123
	Fair Value Measurement of FVTPL Assets	-	-	-	-
	Depreciation & Amortization Expenses	2.549	2.461	5.010	6.318
	Other Expenses	11.248	18.260	29.508	40.726
	<b>Total Expenses (IV)</b>	<b>23.735</b>	<b>282.322</b>	<b>306.056</b>	<b>91.329</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(14.643)</b>	<b>1.321</b>	<b>(13.322)</b>	<b>179.980</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(14.643)</b>	<b>1.321</b>	<b>(13.322)</b>	<b>179.980</b>
VIII	<b>Tax Expenses</b>				
	Current	2.343	-	2.343	-
	Deferred Tax	0.049	0.071	0.120	0.047
	<b>Total Tax Expenses (VIII)</b>	<b>2.392</b>	<b>0.071</b>	<b>2.463</b>	<b>0.047</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(17.035)</b>	<b>1.250</b>	<b>(15.785)</b>	<b>179.933</b>
X	<b>Other Comprehensive Income</b>				
	A. Net Fair Value changes of Equity instruments and investments through OCI	80.050	91.710	171.760	184.151
	B. Income tax relating to items that will not be classified to Profit or Loss	(20.147)	(23.082)	(43.229)	(46.347)
	<b>Total other Comprehensive Income (X)</b>	<b>59.903</b>	<b>68.628</b>	<b>128.531</b>	<b>137.804</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>42.868</b>	<b>69.878</b>	<b>112.746</b>	<b>317.736</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)	(610.755)	(723.501)
XIV	<b>Earnings per Share (Face Value of ₹ 1/- each)</b>				
	a) Basic	(0.009)	0.001	(0.008)	0.095
	b) Diluted	(0.009)	0.001	(0.008)	0.095

#### 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 May 27, 2022.
- The Statutory Auditors have carried out Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the Half Years ended 31st March 2022 and 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 1st half year of the respective financial years.

Place : Kolkata  
Date: May 27, 2022

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

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

(₹ In Lakhs)

Particulars	As At	As At
	31st March 2022	31st March 2021
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	8.503	12.663
Financial Assets	-	-
Income Tax Assets	32.342	31.461
Deferred Tax Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>40.845</b>	<b>44.124</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	767.554	557.153
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	169.204	169.204
<b>Total Non-Current Financial Assets ...</b>	<b>936.758</b>	<b>726.357</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	65.701	232.959
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	383.342	65.825
Cash & Cash Equivalents	54.104	102.009
Bank Balances	0.116	0.204
Short Term Loans & Advances	-	-
Other Financial Assets	44.821	628.914
Other Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>548.084</b>	<b>1,029.911</b>
<b>Total Assets .....</b>	<b>1,525.687</b>	<b>1,800.391</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,899.600	1,899.600
Reserves & Surplus	(610.756)	(723.501)
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>1,288.844</b>	<b>1,176.099</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	43.375	0.026
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>43.375</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	-	-
Total outstanding dues of other than micro enterprises and small Enterprises	129.072	203.509
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	64.396	420.757
<b>Total Current Liabilities ...</b>	<b>193.468</b>	<b>624.266</b>
<b>Total Liabilities .....</b>	<b>236.843</b>	<b>624.292</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>1,525.687</b>	<b>1,800.391</b>

**GCM SECURITIES LIMITED**  
Statement of Cash Flow as at 31st March, 2022

₹ In Lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(13.322)</i>	<i>179.980</i>
<b><u>Adjustments for</u></b>		
Interest Income	-	(9.092)
Interest Expenses	(4.936)	1.123
Dividend Income	(0.002)	(2.783)
Depreciation & Amortization Expenses	5.010	6.318
Loss (Gain) on sale of investments	(65.927)	(12.897)
Net gain on fair valuation measured at FVTPL	128.531	137.804
<b><i>Operating profit before working Capital Changes</i></b>	<b><i>49.354</i></b>	<b><i>300.452</i></b>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease / (Increase) in Loan & Advances	-	-
Decrease / (Increase) in Trade Receivable	(317.516)	-
Decrease / (Increase) in Other Current Assets	584.093	(599.713)
Decrease / (Increase) in Inventories	167.258	(124.641)
Decrease / (Increase) in Trade Payable	(74.437)	179.280
Decrease / (Increase) in Taxes	(0.882)	59.593
(Decrease) / Increase in Other Non Current Liabilities	(356.361)	420.757
(Decrease) / Increase in Other Current Liabilities and Provisions	43.349	-
<b><i>Cash Generated from operations</i></b>	<b><i>45.504</i></b>	<b><i>(64.724)</i></b>
Less: Tax Expenses	(2.464)	(14.417)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b><i>92.394</i></b>	<b><i>221.311</i></b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Interest Income	4.936	9.092
Dividend Income	0.002	2.783
Purchases of Assets	(0.850)	(1.468)
Sale of Investments	(144.474)	(146.812)
Profit/(Loss) On Sale Of Investment	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b><i>(140.386)</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>(47.992)</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>	54.220	102.212