

GCM SECURITIES LIMITED

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

Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th September 2022

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding	Year to date
		30.09.2022	Year ended	Half Year ended	figures as on
		Un-Audited	31.03.2022	30.09.2021	31.03.2022
			Audited	Un-Audited	Audited
I	Revenue from Operations	1.454	5.728	205.220	210.948
II	Other Income	2.239	3.364	78.422	81.786
III	Total Income (I+II)	3.693	9.092	283.642	292.734
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	0.005	85.583	85.588
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1.016	(1.338)	168.596	167.258
	Employees Benefit Expenses	6.873	11.271	7.421	18.692
	Finance Costs	-	-	-	-
	Fair Value Measurement of FVTPL Assets	-	-	-	-
	Depreciation & Amortization Expenses	1.479	2.549	2.461	5.010
	Other Expenses	9.761	11.248	18.260	29.508
	Total Expenses (IV)	19.129	23.736	282.321	306.056
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(15.436)	(14.643)	1.321	(13.322)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(15.436)	(14.643)	1.321	(13.322)
VIII	Tax Expenses				
	Current	-	2.343	-	2.343
	Deferred Tax	0.199	0.049	0.071	0.120
	Total Tax Expenses (VIII)	0.199	2.392	0.071	2.463
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(15.635)	(17.035)	1.250	(15.785)
X	Other Comprehensive Income				
	A. Net Fair Value changes of Equity instruments and investments through OCI	(151.966)	80.050	91.710	171.760
	B. Income tax relating to items that will not be classified to Profit or Loss	38.247	(20.147)	(23.082)	(43.229)
	Total other Comprehensive Income (X)	(113.719)	59.903	68.628	128.531
XI	Total Comprehensive Income for the Period / Year (IX+X)	(129.354)	42.868	69.878	112.745
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				(610.756)
XIV	Earnings per Share (Face Value of ₹ 1/- each)				
	a) Basic	(0.008)	(0.009)	0.001	(0.008)
	b) Diluted	(0.008)	(0.009)	0.001	(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 November 14, 2022.
- The Statutory Auditors have carried out "Limited Review" 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.

Place : Kolkata

Date: November 14, 2022

For GCM Securities Limited

Sd/-

Manish Baid
Managing Director

GCM SECURITIES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	30th Sept 2022	31st March 2022
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	7.122	8.503
Financial Assets		
Income Tax Assets	34.394	32.342
Deferred Tax Assets	-	-
Total Non-Current Assets ...	41.516	40.845
Non-Current Financial Assets		
Non-Current Investments	773.988	767.554
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	192.964	169.204
Total Non-Current Financial Assets ...	966.952	936.758
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	64.685	65.701
Financial Assets		
Current Investments	-	-
Trade Receivables	283.342	383.342
Cash & Cash Equivalents	49.900	54.104
Bank Balances	0.230	0.116
Short Term Loans & Advances	-	-
Other Financial Assets	23.249	44.821
Other Current Assets	-	-
Total Non-Current Assets ...	421.406	548.084
Total Assets	1,429.874	1,525.687
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,899.600	1,899.600
Reserves & Surplus	(740.110)	(610.756)
Money Received against Share Warrants	-	-
Total Equity ...	1,159.490	1,288.844
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	5.327	43.375
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	5.327	43.375
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables		
Total outstanding dues of micro enterprises and small Enterprises		
Total outstanding dues of other than micro enterprises and small Enterprises	211.072	129.072
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	53.985	64.396
Total Current Liabilities ...	265.057	193.468
Total Liabilities	270.384	236.843
Total Equity & Liabilities	1,429.874	1,525.687

GCM SECURITIES LIMITED
Statement of Cash Flow as at 30th September, 2022

₹ In Lakhs

Particulars	As at 30th Sept 2022	As at 30th Sept 2021
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(15.436)</i>	<i>1.321</i>
<u>Adjustments for</u>		
Interest Income	(2.239)	(1.572)
Interest Expenses	-	-
Dividend Income	-	(0.002)
Depreciation & Amortization Expenses	1.478	2.462
Loss (Gain) on sale of investments	(113.719)	(65.927)
Net gain on fair valuation measured at FVTPL	-	68.629
<i>Operating profit before working Capital Changes</i>	<i>(129.916)</i>	<i>4.911</i>
<u>Adjustments for Working Capital Changes</u>		
Decrease/(Increase) in Loan & Advances		-
Decrease/(Increase) in Trade Receivable	100.000	(316.417)
Decrease/(Increase) in Other Financial Assets	(23.760)	610.870
Decrease/(Increase) in Other Current Assets	21.572	-
Decrease/(Increase) in Inventories	1.016	168.596
Decrease/(Increase) in Trade Payable	82.000	(71.337)
Decrease/(Increase) in Taxes	(2.051)	(0.157)
(Decrease)/Increase in Other Non-Current Liabilities	(38.048)	(380.819)
(Decrease)/Increase in Other Current Liabilities	(10.411)	23.152
<i>Cash Generated from operations</i>	<i>0.402</i>	<i>38.799</i>
Less: Tax Expenses	(0.199)	(0.071)
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>0.203</i>	<i>38.728</i>
B. <u>Cash Flow From Investing Activities</u>		
Interest Income	2.239	1.572
Dividend Income	-	0.002
Purchases of Assets	(0.097)	(0.850)
Sale of Investments	(6.434)	(84.974)
Profit/(Loss) On Sale Of Investment	-	-
<i>Net Cash from Investing Activities</i>	<i>(4.292)</i>	<i>(84.250)</i>
C. <u>Cash Flow From Financing Activities</u>		
Repayment of Borrowings	-	(723.501)
Interest Expenses	-	-
<i>Net Cash used in Financing Activities</i>	<i>-</i>	<i>(723.501)</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(4.089)	(45.522)
<i>Opening Balance of Cash & Cash Equivalents</i>	54.220	102.212
<i>Closing Balance of Cash & Cash Equivalents</i>	50.131	56.690