

## GCM CAPITAL ADVISORS LIMITED

Regd. Office : 805, Raheja Center, 214-Free Press Journal Marg, Nariman Point, Mumbai-400021

CIN : L74110MH2013PLC243163, Email : gcmcap@gmail.com, Website : www.gcmcap.com

### Statement of Standalone Audited Financial Results for the Half Year & Year ended 31st March 2021

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Year to date	Year to date
		31.03.2021	Year ended	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	305.633	116.768	422.401	222.741
II	Other Income	-	0.840	0.840	9.216
III	<b>Total Income (I+II)</b>	<b>305.633</b>	<b>117.608</b>	<b>423.241</b>	<b>231.957</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	267.621	-	267.621	149.670
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(18.535)	4.130	(14.405)	(11.077)
	Employees Benefit Expenses	50.521	26.010	76.531	36.451
	Finance Costs	0.394	0.628	1.022	1.932
	Depreciation & Amortization Expenses	2.571	2.572	5.143	7.449
	Other Expenses	35.850	42.157	78.007	46.379
	<b>Total Expenses (IV)</b>	<b>338.422</b>	<b>75.497</b>	<b>413.919</b>	<b>230.803</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(32.789)</b>	<b>42.111</b>	<b>9.322</b>	<b>1.154</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(32.789)</b>	<b>42.111</b>	<b>9.322</b>	<b>1.154</b>
VIII	<b>Tax Expenses</b>				
	Current	(8.591)	10.884	2.293	-
	Deferred Tax	(1.764)	0.065	(1.699)	1.614
	<b>Total Tax Expenses (VIII)</b>	<b>(10.355)</b>	<b>10.949</b>	<b>0.594</b>	<b>1.614</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(22.434)</b>	<b>31.162</b>	<b>8.728</b>	<b>(0.460)</b>
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	-	-	-	(6.557)
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	1.705
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4.852)</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(22.434)</b>	<b>31.162</b>	<b>8.728</b>	<b>(5.312)</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,694.000	1,694.000	1,694.000	1,694.000
XIII	Other Equity			1,747.369	1,738.642
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>				
	a) Basic	(0.132)	0.184	0.052	(0.003)
	b) Diluted	(0.132)	0.184	0.052	(0.003)

#### 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 June 25, 2021.
- 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 2021 and 31st March 2020 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.
- Estimation of uncertainties relating to the global health pandemic from COVID-19** : The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of the financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of the pandemic, the Company has, at the date of approval of the financial results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the financial results may be different from that estimated as at the date of approval of these financial results. Balances in the account of Trade Receivables, Loans, Trade Payables and Other Financial Liabilities are subject to confirmation/reconciliation, if any. The management does not expect any material adjustments in respect of the same effecting the Financial Statements on such reconciliation/adjustments.

Place : Mumbai  
Date: June 25, 2021

For GCM Capital Advisors Limited

Sd/-

**Vicky S. Agarwal**  
Managing Director

**GCM CAPITAL ADVISORS LIMITED**  
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 31st March 2021	As At 31st March 2020
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	19.039	24.182
Financial Assets	-	-
Income Tax Assets	33.544	39.894
Deferred Tax Assets	5.480	3.782
<b>Total Non-Current Assets ...</b>	<b>58.063</b>	<b>67.858</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	0.500	0.500
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>0.500</b>	<b>0.500</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	41.644	27.239
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	751.710	751.710
Cash & Cash Equivalents	74.235	32.906
Bank Balances	0.105	0.105
Short Term Loans & Advances	1,326.373	1,323.673
Other Financial Assets	1,421.264	1,735.753
Other Current Assets	23.104	23.000
<b>Total Non-Current Assets ...</b>	<b>3,638.436</b>	<b>3,894.387</b>
<b>Total Assets .....</b>	<b>3,696.999</b>	<b>3,962.745</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,694.000	1,694.000
Reserves & Surplus	1,747.369	1,738.642
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,441.369</b>	<b>3,432.642</b>
<b>Share Application Money Pending Allotment</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	4.937	14.086
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>4.937</b>	<b>14.086</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	74.011	4.226
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	176.682	511.791
<b>Total Current Liabilities ...</b>	<b>250.693</b>	<b>516.017</b>
<b>Total Liabilities .....</b>	<b>255.630</b>	<b>530.103</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,696.999</b>	<b>3,962.745</b>

**GCM CAPITAL ADVISORS LIMITED**  
Statement of Cash Flow as at 31st March, 2021

₹ In Lakhs

Particulars	As at 31st March 2021	As at 31st March 2020
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>9.322</i>	<i>1.155</i>
<b><u>Adjustments for</u></b>		
Interest /Finance Cost	1.022	1.932
Interet Income	0.840	
(Gain) Loss/ on Sale of investments (other than trade)	-	(16.961)
Dividend	-	(0.581)
Fair value on change of equity instruments	-	(1.843)
Depreciation	5.143	7.449
<b><i>Operating profit before working Capital Changes</i></b>	<b><i>16.327</i></b>	<b><i>(8.849)</i></b>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease / (Increase) in Loan & Advances	(2.700)	80.187
Decrease / (Increase) in Trade Receivable	-	0.102
Decrease / (Increase) in Other Financial Assets	314.489	(33.733)
Decrease / (Increase) in Other Current Assets	(0.104)	12.022
Decrease / (Increase) in Inventories	(14.405)	(11.077)
Decrease / (Increase) in Trade Payable	69.786	4.226
(Decrease) / Increase in Other Financial Liabilities	-	(9.476)
(Decrease) / Increase in Other Current Liabilities and Provisions	(335.110)	(64.707)
<b><i>Cash Generated from operations</i></b>	<b><i>31.956</i></b>	<b><i>(22.456)</i></b>
Less: Tax Expenses	4.056	(3.563)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b><i>52.339</i></b>	<b><i>(34.868)</i></b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Interest Income	(0.840)	-
Dividend Income	-	0.581
Purchases of Investments	-	40.905
Sale of Investments	-	-
Profit/(Loss) On Sale Of Investment	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b><i>(0.840)</i></b>	<b><i>41.486</i></b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Repayment of Borrowings	(9.149)	(9.321)
Interest Paid	(1.022)	(1.932)
<b><i>Net Cash used in Financing Activities</i></b>	<b><i>(10.171)</i></b>	<b><i>(11.253)</i></b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalentents (A+B+C)</b>	<b>41.328</b>	<b>(4.635)</b>
<i>Opening Balance of Cash &amp; Cash Equivalentents</i>	33.012	37.647
<i>Closing Balance of Cash &amp; Cash Equivalentents</i>	74.340	33.012