

GCM CAPITAL ADVISORS LIMITED

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

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

Statement of Un-Audited Financial Results for the Half Year ended 30th September 2021

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding	Year to date
		30.09.2021	Year ended	Half Year ended	figures as on
		Un-Audited	31.03.2021	30.09.2020	31.03.2021
			Audited	Un-Audited	Audited
I	Revenue from Operations	117.199	305.633	116.768	222.741
II	Other Income	2.132	-	0.840	9.216
III	Total Income (I+II)	119.331	305.633	117.608	231.957
IV	Expenses				
	Purchases of Stock in Trade	-	267.621	-	149.670
	Changes in Inventories of Traded Goods	1.231	(18.535)	4.130	(11.077)
	Employees Benefit Expenses	27.178	50.521	26.010	36.451
	Finance Costs	0.149	0.394	0.628	1.932
	Depreciation & Amortization Expenses	3.037	2.571	2.572	7.449
	Other Expenses	37.799	35.850	42.157	46.379
	Total Expenses (IV)	69.394	338.422	75.497	230.803
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	49.937	(32.789)	42.111	1.154
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	49.937	(32.789)	42.111	1.154
VIII	Tax Expenses				
	Current	8.335	(8.591)	10.884	-
	Deferred Tax	0.018	(1.764)	0.065	1.614
	Total Tax Expenses (VIII)	8.353	(10.355)	10.949	1.614
IX	Profit for the Period / Year from continuing operations (VII-VIII)	41.584	(22.434)	31.162	(0.460)
X	Other Comprehensive Income				
	A. Fair value changes on Equity Instruments carried at fair value through OCI;	-	-	-	(6.557)
	B. Tax impact of items that will not be reclassified to statement of profit and loss	-	-	-	1.705
	Total other Comprehensive Income (X)	-	-	-	(4.852)
XI	Total Comprehensive Income for the Period / Year (IX+X)	41.584	(22.434)	31.162	(5.312)
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	1,788.953			1,747.369
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	0.245	(0.132)	0.184	(0.031)
	b) Diluted	0.245	(0.132)	0.184	(0.031)

Notes :

- 1 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.
- 2 Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 12, 2021.
- 3 The Statutory Auditors have carried Limited Review for above Financial Results.
- 4 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.
- 5 Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- 6 Figures for the Half Years ended 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.
- 7 The novel corona virus (COVID-19) pandemic continues to spread rapidly across the world including India, The continued impact of such pandemic, despite various measures taken by the Government and authorities is not clear and the company to the extent possible has considered a likely effect of such pandemic in its operations and preparation of the interim financial results for the quarter ended September 30, 2021.
- 8 Balance in the account of Trade Receivable, Cash & Cash Equivalent, Loan, Trade Payable 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 Statement on such reconciliation/adjustment.

For GCM Capital Advisors Limited

Sd/-

Vicky S. Agarwal
Managing Director

Place : Mumbai

Date: November 12, 2021

GCM CAPITAL ADVISORS LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2021	As At 31st March 2021
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	30.001	19.039
Financial Assets	-	-
Income Tax Assets	13.319	33.544
Deferred Tax Assets	5.463	5.480
Total Non-Current Assets ...	48.783	58.063
Non-Current Financial Assets		
Non-Current Investments	0.500	0.500
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	1,286.996	1,421.264
Total Non-Current Financial Assets ...	1,287.496	1,421.764
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	40.413	41.644
Financial Assets		
Current Investments	-	-
Trade Receivables	751.710	751.710
Cash & Cash Equivalents	124.117	74.235
Bank Balances	0.125	0.105
Short Term Loans & Advances	1,160.385	1,326.373
Other Financial Assets	-	-
Other Current Assets	267.124	23.104
Total Non-Current Assets ...	2,343.874	2,217.171
Total Assets	3,680.153	3,696.999
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,694.000	1,694.000
Reserves & Surplus	1,788.953	1,747.369
Money Received against Share Warrants	-	-
Total Equity ...	3,482.953	3,441.369
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	4.937
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	4.937
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	74.118	74.011
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	123.082	176.682
Total Current Liabilities ...	197.200	250.693
Total Liabilities	197.200	255.630
Total Equity & Liabilities	3,680.153	3,696.999

GCM CAPITAL ADVISORS LIMITED
Statement of Cash Flow as at 30th Sept, 2021

₹ In Lakhs

Particulars	As at 30th Sept 2021	As at 31st March 2021
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	49.937	9.322
<i>Adjustments for</i>		
Profit on Sale of Property	-	-
Interest & Finance Cost	0.149	1.022
Depreciation	3.037	5.143
Interest Income	2.132	0.840
<i>Operating profit before working Capital Changes</i>	55.255	16.327
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) in Loan & Advances	165.988	(2.700)
Decrease / (Increase) in Trade Receivable	-	-
Decrease / (Increase) in Other Financial Assets	134.268	314.489
Decrease / (Increase) in Taxes	20.242	4.651
Decrease / (Increase) in Other Current Assets	(244.020)	(0.104)
Decrease / (Increase) in Inventories	1.231	(14.405)
Decrease / (Increase) in Trade Payable	0.107	69.786
(Decrease) / Increase in Other Current Liabilities and Provisions	(53.599)	(335.110)
<i>Cash Generated from operations</i>	24.217	36.607
Less: Tax Expenses	(8.353)	(0.595)
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	71.119	52.339
B. Cash Flow From Investing Activities		
Interest Income	(2.132)	(0.840)
Decrease / (Increase) in Other Bank Balance	(0.020)	(0.105)
Purchases of Fixed Assets	(14.000)	-
Purchases of Investments	-	-
Sale of Investments	-	-
Profit/(Loss) On Sale Of Investment	-	-
<i>Net Cash from Investing Activities</i>	(16.152)	(0.945)
C. Cash Flow From Financing Activities		
Interest Paid	(0.149)	(1.022)
Repayment of Borrowings	(4.937)	(9.149)
<i>Net Cash used in Financing Activities</i>	(5.086)	(10.171)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	49.882	41.223
<i>Opening Balance of Cash & Cash Equivalents</i>	74.235	33.012
<i>Closing Balance of Cash & Cash Equivalents</i>	124.117	74.235