

GCM CAPITAL ADVISORS LIMITED

Regd. Office : 805, Raheja Center, 214-Free Press Journal Marg, Nariman Point, Mumbai-400021
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Statement of Standalone Un-Audited Financial Results for the Half Year ended 30th September 2023

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding	Year to date
		30.09.2023	Year ended	Half Year ended	figures as on
		Un-Audited	31.03.2023	30.09.2022	31.03.2023
			Audited	Un-Audited	Audited
I	Revenue from Operations	68.681	297.845	75.308	373.153
II	Other Income	0.883	-	-	-
III	Total Income (I+II)	69.564	297.845	75.308	373.153
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	63.000	4.191	67.191
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(2.645)	164.498	0.883	165.381
	Employees Benefit Expenses	22.611	17.720	22.905	40.625
	Finance Costs	3.308	2.717	1.448	4.165
	Depreciation & Amortization Expenses	12.006	13.330	8.081	21.411
	Provision for Expected Credit Loss	-	751.710	-	751.710
	Other Expenses	12.204	22.005	12.827	34.832
	Total Expenses (IV)	47.484	1,034.980	50.335	1,085.315
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	22.080	(737.135)	24.973	(712.162)
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	22.080	(737.135)	24.973	(712.162)
VIII	Tax Expenses				
	Current	6.038	4.670	6.657	11.327
	Deferred Tax	1.532	(0.310)	(0.704)	(1.014)
	Total Tax Expenses (VIII)	7.570	4.360	5.953	10.313
IX	Profit for the Period / Year from continuing operations (VII-VIII)	14.510	(741.495)	19.020	(722.475)
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	-	-	(0.500)	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	0.130	-
	Total other Comprehensive Income (X)	-	-	(0.370)	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	14.510	(741.495)	18.650	(722.475)
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	1,789.291	1,789.291	1,789.291	1,048.166
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	0.086	(4.377)	0.112	(4.265)
	b) Diluted	0.086	(4.377)	0.112	(4.265)

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.
- The financial results for the quarter and half year ended 30 September 2023 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 8 November 2023 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2023.
- The Statutory Auditors have carried out "Limited Review" for above Financial Results.
- 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") [Including Ind AS 34 Interim Financial Reporting] 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 29 March 2019.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Balance in the account of Cash & Cash Equivalent, Loan and Trade Payable 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.
- The figures for the quarters ended 30 September 2023 and 30 September 2022, as reported in these financial results, are balancing figures published between year to date figures upto the end of the first quarter and half year ended for the respective period.

Place : Mumbai
Date: November 8, 2023

For GCM Capital Advisors Limited
Sd/-
Manish Bald
Managing Director

GCM CAPITAL ADVISORS LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept 2023	As At 31st March 2023
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	107.201	130.073
Financial Assets		-
Income Tax Assets	18.103	17.805
Deferred Tax Assets	5.338	6.871
Total Non-Current Assets ...	130.642	154.749
Non-Current Financial Assets		
Non-Current Investments		-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	1,042.229	1,298.580
Total Non-Current Financial Assets ...	1,042.229	1,298.580
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	183.950	181.305
Financial Assets		
Current Investments	-	-
Trade Receivables	7.400	-
Cash & Cash Equivalents	87.006	30.955
Bank Balances	0.125	0.125
Short Term Loans & Advances	1,014.253	915.635
Other Financial Assets	-	-
Other Current Assets	459.687	325.950
Total Non-Current Assets ...	1,752.421	1,453.970
Total Assets	2,925.292	2,907.299
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,694.000	1,694.000
Reserves & Surplus	1,062.675	1,048.165
Money Received against Share Warrants	-	-
Total Equity ...	2,756.675	2,742.165
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	60.759	89.105
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	60.759	89.105
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	19.127	-
Trade Payables	74.011	74.011
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	14.720	2.018
Total Current Liabilities ...	107.858	76.029
Total Liabilities	168.617	165.134
Total Equity & Liabilities	2,925.292	2,907.299

GCM CAPITAL ADVISORS LIMITED
Statement of Cash Flow as at 30th Sept, 2023

₹ In Lakhs

Particulars	As at 30th Sept 2023	As at 30th Sept 2022
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	22.080	24.973
<u>Adjustments for</u>		
Interest /Finance Cost	3.308	1.448
Fair value on change of Equity Instruments	-	(0.370)
Profit/(Loss) on Sale of Assets	(0.883)	-
Depreciation	12.005	8.081
<i>Operating profit before working Capital Changes</i>	36.510	34.132
<u>Adjustments for Working Capital Changes</u>		
Decrease / (Increase) in Loan & Advances	(98.617)	(14.118)
Decrease / (Increase) in Trade Receivable	(7.400)	1.683
Decrease / (Increase) in Non-Current Assets (Taxes)	(0.298)	(0.519)
Decrease / (Increase) in Other Financial Assets (Non-Current)	256.351	(71.867)
Decrease / (Increase) in Other Financial Assets (Current)	(133.737)	25.265
Decrease / (Increase) in Other Current Assets	-	-
Decrease / (Increase) in Investments	-	0.500
Decrease / (Increase) in Inventories	(2.645)	0.882
Decrease / (Increase) in Trade Payable	-	-
(Decrease) / Increase in Other Financial Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities and Provisions	12.701	27.720
<i>Cash Generated from operations</i>	26.355	(30.454)
Less: Tax Expenses	(6.037)	(5.953)
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	56.828	(2.275)
B. <u>Cash Flow From Investing Activities</u>		
Interest Income	-	-
Decrease/(Increase) in Other Bank Balances	-	-
Dividend Income	-	-
Purchases of Assets	-	-
Sale of Assets	11.750	-
Profit/(Loss) on Sale of Investment	-	-
<i>Net Cash from Investing Activities</i>	11.750	-
C. <u>Cash Flow From Financing Activities</u>		
Repayment of Borrowings	(9.219)	(3.685)
Interest Paid	(3.308)	(1.448)
<i>Net Cash used in Financing Activities</i>	(12.527)	(5.133)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	56.051	(7.408)
<i>Opening Balance of Cash & Cash Equivalents</i>	30.955	8.393
<i>Closing Balance of Cash & Cash Equivalents</i>	87.006	0.985