

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 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	Un-Audited	Audited	Audited
I	Revenue from Operations	119.458	117.199	236.657	422.401
II	Other Income	2.914	2.132	5.046	0.840
III	Total Income (I+II)	122.372	119.331	241.703	423.241
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	366.017	-	366.017	267.621
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(306.273)	1.231	(305.042)	(14.405)
	Employees Benefit Expenses	36.051	27.178	63.229	76.531
	Finance Costs	1.456	0.149	1.605	1.022
	Depreciation & Amortization Expenses	10.120	3.037	13.157	5.143
	Other Expenses	32.534	37.799	70.333	78.007
	Total Expenses (IV)	139.905	69.394	209.299	413.919
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(17.533)	49.937	32.404	9.322
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(17.533)	49.937	32.404	9.322
VIII	Tax Expenses				
	Current	1.173	8.335	9.508	2.293
	Deferred Tax	(0.394)	0.018	(0.376)	(1.699)
	Total Tax Expenses (VIII)	0.779	8.353	9.132	0.594
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(18.312)	41.584	23.272	8.728
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(18.312)	41.584	23.272	8.728
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			1,770.641	1,747.369
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	(0.108)	0.245	0.137	0.052
	b) Diluted	(0.108)	0.245	0.137	0.052

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 25, 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 : Mumbai
Date: May 25, 2022

For GCM Capital Advisors Limited
Sd/-

Vicky S. Agarwal
Managing Director

GCM CAPITAL ADVISORS LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	31st March 2022	31st March 2021
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	61.246	19.039
Financial Assets	-	-
Income Tax Assets	16.271	33.544
Deferred Tax Assets	5.857	5.480
Total Non-Current Assets ...	83.374	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	-	-
Total Non-Current Financial Assets ...	0.500	0.500
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	346.686	41.644
Financial Assets		
Current Investments	-	-
Trade Receivables	753.393	751.710
Cash & Cash Equivalents	8.393	74.235
Bank Balances	0.125	0.105
Short Term Loans & Advances	891.546	1,326.373
Other Financial Assets	1,233.954	1,421.264
Other Current Assets	379.452	23.104
Total Non-Current Assets ...	3,613.549	3,638.436
Total Assets	3,697.423	3,696.999
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,694.000	1,694.000
Reserves & Surplus	1,770.641	1,747.369
Money Received against Share Warrants	-	-
Total Equity ...	3,464.641	3,441.369
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	38.904	4.937
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	38.904	4.937
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	74.011	74.011
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	119.867	176.682
Total Current Liabilities ...	193.878	250.693
Total Liabilities	232.782	255.630
Total Equity & Liabilities	3,697.423	3,696.999

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

₹ In Lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	32.404	9.322
<u>Adjustments for</u>		
Interest /Finance Cost	1.605	1.022
Interet Income	2.131	0.840
(Gain) Loss/ on Sale of Assets	(2.915)	-
Dividend		-
Fair value on change of equity instruments		-
Depreciation	13.157	5.143
<i>Operating profit before working Capital Changes</i>	46.382	16.327
<u>Adjustments for Working Capital Changes</u>		
Decrease / (Increase) in Loan & Advances	434.827	(2.700)
Decrease / (Increase) in Trade Receivable	(1.683)	-
Decrease / (Increase) in Taxes	16.899	4.651
Decrease / (Increase) in Other Financial Assets	187.310	314.489
Decrease / (Increase) in Other Current Assets	-	(0.104)
Decrease / (Increase) in Inventories	(305.042)	(14.405)
Decrease / (Increase) in Trade Payable	-	69.786
(Decrease) / Increase in Other Financial Liabilities	(356.348)	-
(Decrease) / Increase in Other Current Liabilities and Provisions	(56.815)	(335.110)
<i>Cash Generated from operations</i>	(80.852)	36.607
Less: Tax Expenses	(9.132)	(0.595)
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(43.602)	52.339
B. <u>Cash Flow From Investing Activities</u>		
Interest Income	(2.132)	(0.840)
Decrease/(Increase) in Other Bank Balances	(0.020)	(0.105)
Dividend Income	-	-
Purchases of Assets	(56.450)	-
Sale of Assets	4.000	-
Profit/(Loss) On Sale Of Investment	-	-
<i>Net Cash from Investing Activities</i>	(54.602)	(0.945)
C. <u>Cash Flow From Financing Activities</u>		
Repayment of Borrowings	33.967	(9.149)
Interest Paid	(1.605)	(1.022)
<i>Net Cash used in Financing Activities</i>	32.362	(10.171)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(65.842)	41.223
<i>Opening Balance of Cash & Cash Equivalents</i>	74.235	33.012
<i>Closing Balance of Cash & Cash Equivalents</i>	8.393	74.235