

GCM CAPITAL ADVISORS LIMITED

Regd. Office : 805, Raheja Centre, 214-Free Press Journal Marg, Nariman Point, Mumbai-400021
CIN: L65923MH2013PLC243163; Email:- gcmcap@gmail.com; Website:- www.gcmcap.com

Unaudited Standalone Financial Results for the Half year ended as on September 30, 2017

in Lakhs (RS.)

Sr. no.	Particulars	Half Year Ended	Half Year ended
		Sep. 30, 2017	Sep. 30, 2016
		Unaudited	Unaudited
INCOME FROM OPERATIONS:			
I	Revenue from Operations	189.438	269.010
II	Other income	18.639	0.700
III	Total Revenue (I+II)	208.077	269.710
IV	Expenses:		
a	Cost of material consumed	-	-
b	Purchase of Stock in Trade	297.505	112.070
c	Change in inventories of Finished goods, WIP and stock in trade	(70.804)	105.840
d	Employee benefits expenses	27.575	12.190
e	Finance Cost	2.144	-
f	Depreciation and amortisation expenses	8.074	2.330
g	Other expenses	27.882	11.660
	Total Expenses	292.375	244.090
	Profit/(Loss) before extra ordinary items and tax	(84.298)	25.620
	Extraordinary Items (net of Tax expenses)	-	-
	Profit/(Loss) before tax	(84.298)	25.620
	Tax Expenses :		
a	Current Tax	-	-
b	Deffered Tax	-	-
	Profit/(Loss) after Tax from contining operations	(84.298)	25.620
	Other comprahensive income		
I	Net Fair Value changes of Equity instuments and investments through OCI	1.211	28.535
II	Income tax relating to items that willnot be classified to Profit or Loss	-	-
	Total other comprehensive income	1.211	28.535
	Total comprehensive income for the period	(83.087)	54.155
	Paid-up equity Share Capital(face Value of Rs. 10/- each)	1,694.000	1,694.000
	Earning per Share (EPS) (Face value of Rs. 10/- each)		
	Basics	(0.498)	0.151
	Diluted	(0.498)	0.151

Notes :

- 1 The above Unaudited financial result have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14th December, 2017
- 2 The Unaudited Financial Result of the company for the half year ended 30th September, 2017 have been subject to limited review by its statutory auditors, as required under regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015
- 3 The Company has adopted Indian Accounting Standard (Ind AS) from 1st April, 2017 and these financial results have been prepared in accordance with the Ind AS as specified under Section 133 of Companies Act, 2013. The figures for the half year ended 30th September 2017 including the reconciliation of profit under Ind-As with the profit reported under previous Indian GAAP have not been subject to limited review or Audit. The management has exercised necessary due diligence to ensure that the financial results provide true and fair view of its affairs.
- 4 The preparation of these financial result in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of income, expenses and capital employed. The changes required due to application of Ind AS on retained earnings as well on current year/comparatives, profit/losses have been previously assessed and carried out. Accordingly, judgements, estimates and assumptions made in preparing these financial statements and competitive may require further adjustments that may be necessary due to fresh evidence/facts and interpretations of MCA/ICAI that may be observed/received at the time of finalization of annual financial statements for the year ending on March 31, 2018.
- 5 The Statement does not contain Ind As Compliant Results for the previous year ended 31st March, 2017, as the same is not Mandatory as per SEBI's Circular dated July 05, 2016
- 6 Reconciliation of profit & Loss for the period of transition from Indian GAPP to the Ind AS for the Half Year ended 30 September, 2016:

Particulars	Unaudited
Loss for the period as per Previous GAAP	25.620
Fair Value changes of Equity instuments and Investments	28.535
Loss for the period under the Ind AS	54.155

- 7 Provision for Taxation shall be made at the end of the year.
- 8 Previous period figure have been regrouped/rearranged wherever necessary, to make them comparable.

For GCM CAPITAL ADVISORS LIMITED



SD/-
SAMIR BAID
Managing Director

Date: 14.12.2017
Place: Mumbai

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STATEMENT OF ASSETS AND LIABILITIES

in Lakhs (RS.)

Particulars		As At
		30th Sept 2017
		Un-Audited
1	ASSETS	
	Non-Current Assets	
a	Property, Plant & Equipment	50.559
b	Capital Work in Progress	-
c	Financial Assets	-
iii	Investments	355.758
IV	Others	1,655.681
d	Advance Tax	16.879
e	Deffered Tax Assets (net)	2.905
	Current Assets	
a	Financial Assets	
i	Inventories	96.480
ii	Investments	-
iii	Trade Receivables	793.017
iv	Loans	-
v	Cash & Cash Equivalent	37.623
vi	Bank Balance other than above iv	0.105
vii	Others	1,767.578
b	Other Current Assets	14.918
	TOTAL	4,791.501
	Equity & Liabilities	
	Equity	
a	Equity Share Capital	1,694.000
b	Other equity	1,667.507
	Liabilities	
	Non-Current Liabilities	
a	Financial Liabilities	
i	Borrowings	38.681
b	Deffered Tax Liabilities (Net)	-
c	Provisions	-
	Current Liabilities	
a	Financial Liabilities	
i	Borrowings	-
ii	Trade Paybles	1,387.100
iii	Other Financial Liabilities	-
b	Other Current Liabilities	4.214
c	Provisions	-
	TOTAL	4,791.501

