

## 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 Un-Audited Financial Results for the Half Year ended 30th September 2024

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding	Year to date
		30.09.2024	Year ended	Half Year ended	figures as on
		Un-Audited	31.03.2024	30.09.2023	31.03.2024
			Audited	Un-Audited	Audited
I	Revenue from Operations	83.039	72.095	68.681	140.776
II	Other Income	0.361	(0.001)	0.883	0.882
III	<b>Total Income (I+II)</b>	<b>83.400</b>	<b>72.094</b>	<b>69.564</b>	<b>141.658</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	1.911	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	16.027	(35.078)	(2.645)	(37.723)
	Employees Benefit Expenses	17.470	25.592	22.611	48.203
	Finance Costs	2.768	3.159	3.308	6.467
	Depreciation & Amortization Expenses	14.702	11.474	12.006	23.480
	Other Expenses	7.165	30.419	12.204	42.623
	<b>Total Expenses (IV)</b>	<b>60.043</b>	<b>35.566</b>	<b>47.484</b>	<b>83.050</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>23.357</b>	<b>36.528</b>	<b>22.080</b>	<b>58.608</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>23.357</b>	<b>36.528</b>	<b>22.080</b>	<b>58.608</b>
VIII	<b>Tax Expenses</b>				
	Current	2.301	(0.119)	6.038	5.919
	Deferred Tax	(1.373)	(0.387)	1.532	1.145
	<b>Total Tax Expenses (VIII)</b>	<b>0.928</b>	<b>(0.506)</b>	<b>7.570</b>	<b>7.064</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>22.429</b>	<b>37.034</b>	<b>14.510</b>	<b>51.544</b>
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	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>22.429</b>	<b>37.034</b>	<b>14.510</b>	<b>51.544</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	1,122.139		1,789.291	1,099.710
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>				
	a) Basic	0.132	0.219	0.086	0.304
	b) Diluted	0.132	0.219	0.086	0.304

#### 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 2024 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 14 November 2024 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 2024.
- 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.

Place : Mumbai

Date: November 14, 2024

For GCM Capital Advisors Limited

Sd/-

**Manish Baid**  
Managing Director

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

(₹ In Lakhs)

Particulars	As At 30th Sept 2024	As At 30th Sept 2023
	Un-Audited	Un-Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	81.024	107.201
Financial Assets		
Income Tax Assets	30.844	18.103
Deferred Tax Assets	7.099	5.338
<b>Total Non-Current Assets ...</b>	<b>118.967</b>	<b>130.642</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	864.907	1,042.229
<b>Total Non-Current Financial Assets ...</b>	<b>864.907</b>	<b>1,042.229</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	203.001	183.950
Financial Assets		
Current Investments	-	-
Trade Receivables	44.875	7.400
Cash & Cash Equivalents	11.325	87.006
Bank Balances	34.111	0.125
Short Term Loans & Advances	1,140.066	1,014.253
Other Financial Assets	1.710	-
Other Current Assets	549.200	459.687
<b>Total Non-Current Assets ...</b>	<b>1,984.288</b>	<b>1,752.421</b>
<b>Total Assets .....</b>	<b>2,968.162</b>	<b>2,925.292</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,694.000	1,694.000
Reserves & Surplus	1,122.139	1,062.675
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>2,816.139</b>	<b>2,756.675</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	51.000	60.759
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>51.000</b>	<b>60.759</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	9.759	19.127
Trade Payables	76.819	74.011
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	14.445	14.720
<b>Total Current Liabilities ...</b>	<b>101.023</b>	<b>107.858</b>
<b>Total Liabilities .....</b>	<b>152.023</b>	<b>168.617</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,968.162</b>	<b>2,925.292</b>

**GCM CAPITAL ADVISORS LIMITED**  
Statement of Cash Flow as at 30th Sept, 2024

₹ In Lakhs

Particulars	As at 30th Sept 2024	As at 30th Sept 2023
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<b>23.357</b>	<b>22.080</b>
<b><u>Adjustments for</u></b>		
Interest /Finance Cost	2.768	3.308
Fair value on change of Equity Instruments	-	-
Profit/(Loss) on Sale of Assets	-	(0.883)
Depreciation	14.702	12.005
<b><i>Operating profit before working Capital Changes</i></b>	<b>40.827</b>	<b>36.510</b>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease / (Increase) in Loan & Advances	(5.774)	(98.617)
Decrease / (Increase) in Trade Receivable	(44.875)	(7.400)
Decrease / (Increase) in Non-Current Assets (Taxes)	(5.231)	(0.298)
Decrease / (Increase) in Other Financial Assets (Non-Current)	134.094	256.351
Decrease / (Increase) in Other Financial Assets (Current)	(141.800)	(133.737)
Decrease / (Increase) in Other Current Assets	(0.361)	-
Decrease / (Increase) in Investments	-	-
Decrease / (Increase) in Inventories	16.027	(2.645)
Decrease / (Increase) in Trade Payable	0.702	-
(Decrease) / Increase in Other Financial Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities and Provisions	2.935	12.701
<b><i>Cash Generated from operations</i></b>	<b>(44.283)</b>	<b>26.355</b>
Less: Tax Expenses	(2.302)	(6.037)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>(5.758)</b>	<b>56.828</b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Interest Income	-	-
Decrease/(Increase) in Other Bank Balances	-	-
Dividend Income	-	-
Purchases of Assets	-	-
Sale of Assets	-	11.750
Profit/(Loss) on Sale of Investment	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b>-</b>	<b>11.750</b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Repayment of Borrowings	(9.759)	(9.219)
Interest Paid	(2.768)	(3.308)
<b><i>The financial results for the quarter and half year ended 30 September</i></b>	<b>(12.527)</b>	<b>(12.527)</b>
<b>The Statutory Auditors have carried out "Limited Review" for above Financials</b>	<b>(18.285)</b>	<b>56.051</b>
<i>Cash and Cash Equivalent at beginning of year</i>	63.720	30.955
<i>Cash and Cash Equivalent at end of year</i>	45.435	87.006