

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 Audited Financial Results for the Half Year & Year ended 31st March 2024

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Half Year ended	Year to date	Year to date
		31.03.2024	Year ended	31.03.2023	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	72.095	68.681	297.845	140.776	373.153
II	Other Income	(0.001)	0.883	-	0.882	-
III	Total Income (I+II)	72.094	69.564	297.845	141.658	373.153
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	-	-	63.000	-	67.191
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(35.078)	(2.645)	164.498	(37.723)	165.381
	Employees Benefit Expenses	25.592	22.611	17.720	48.203	40.625
	Finance Costs	3.159	3.308	2.717	6.467	4.165
	Depreciation & Amortization Expenses	11.474	12.006	13.330	23.480	21.411
	Provision for Expected Credit Loss	-	-	751.710	-	751.710
	Other Expenses	30.419	12.204	22.005	42.623	34.832
	Total Expenses (IV)	35.566	47.484	1,034.980	83.050	1,085.315
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	36.528	22.080	(737.135)	58.608	(712.162)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	36.528	22.080	(737.135)	58.608	(712.162)
VIII	Tax Expenses					
	Current	(0.119)	6.038	4.670	5.919	11.327
	Deferred Tax	(0.387)	1.532	(0.310)	1.145	(1.014)
	Total Tax Expenses (VIII)	(0.506)	7.570	4.360	7.064	10.313
IX	Profit for the Period / Year from continuing operations (VII-VIII)	37.034	14.510	(741.495)	51.544	(722.475)
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)	37.034	14.510	(741.495)	51.544	(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	1,694.000
XIII	Other Equity				1,099.710	1,048.166
XIV	Earnings per Share (Face Value of ₹ 10/- each)					
	a) Basic	0.219	0.086	(4.377)	0.304	(4.265)
	b) Diluted	0.219	0.086	(4.377)	0.304	(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.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 27, 2024.
- 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 2024 and 31st March 2023 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 27, 2024

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 2024	31st March 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	95.726	130.073
Financial Assets	-	-
Income Tax Assets	25.613	17.805
Deferred Tax Assets	5.726	6.871
Total Non-Current Assets ...	127.065	154.749
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	999.000	1,298.580
Total Non-Current Financial Assets ...	999.000	1,298.580
Current Assets		
Inventories	219.028	181.305
Financial Assets		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	29.663	30.955
Bank Balances	34.058	0.125
Short Term Loans & Advances	1,134.291	915.635
Other Financial Assets	1.350	-
Other Current Assets	407.400	325.950
Total Non-Current Assets ...	1,825.790	1,453.970
Total Assets	2,951.855	2,907.299
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,694.000	1,694.000
Reserves & Surplus	1,099.710	1,048.165
Money Received against Share Warrants	-	-
Total Equity ...	2,793.710	2,742.165
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	51.932	89.105
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	51.932	89.105
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	18.586	-
Trade Payables	76.117	74.011
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	11.510	2.018
Total Current Liabilities ...	106.213	76.029
Total Liabilities	158.145	165.134
Total Equity & Liabilities	2,951.855	2,907.299

GCM CAPITAL ADVISORS LIMITED
Statement of Cash Flow as at 31st March, 2024

₹ In Lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	58.608	(712.162)
<u>Adjustments for</u>		
Interest /Finance Cost	6.467	4.165
Interet Income	-	-
(Gain) Loss/ on Sale of Assets	(0.883)	-
Dividend	-	-
Fair value on change of equity instruments	-	-
Provision for Expected Credit Loss (ECL)	-	751.710
Depreciation	23.480	21.412
<i>Operating profit before working Capital Changes</i>	87.672	65.125
<u>Adjustments for Working Capital Changes</u>		
Decrease / (Increase) in Loan & Advances	(218.656)	(24.089)
Decrease / (Increase) in Trade Receivable	-	1.683
Decrease / (Increase) in Taxes	(7.808)	(2.548)
Decrease / (Increase) in Other Financial Assets	218.130	(64.627)
Decrease / (Increase) in Other Current Assets	(1.350)	-
Decrease / (Increase) in Investments	-	0.500
Decrease / (Increase) in Inventories	(37.723)	165.381
Decrease / (Increase) in Trade Payable	0.702	-
(Decrease) / Increase in Other Financial Liabilities	-	53.502
(Decrease) / Increase in Other Current Liabilities and Provisions	10.896	(117.849)
<i>Cash Generated from operations</i>	(35.809)	11.953
Less: Tax Expenses	(5.919)	(10.313)
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	45.944	66.765
B. Cash Flow From Investing Activities		
Interest Income	-	-
Decrease/(Increase) in Other Bank Balances	-	-
Dividend Income	-	-
Purchases of Assets	-	(90.238)
Sale of Assets	11.750	-
Profit/(Loss) on Sale of Investment	-	-
<i>Net Cash from Investing Activities</i>	11.750	(90.238)
C. Cash Flow From Financing Activities		
Repayment of Borrowings	(18.586)	50.200
Other Cash Outflow	0.124	-
Interest Paid	(6.467)	(4.165)
<i>Net Cash used in Financing Activities</i>	(24.929)	46.035
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	32.765	22.562
<i>Opening Balance of Cash & Cash Equivalents</i>	30.955	8.393
<i>Closing Balance of Cash & Cash Equivalents</i>	63.720	30.955