

## 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 2023

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Half Year ended	Year to date	Year to date
		31.03.2023	Year ended	31.03.2022	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	297.845	75.308	119.458	373.153	236.657
II	Other Income	-	-	2.914	-	5.046
III	<b>Total Income (I+II)</b>	<b>297.845</b>	<b>75.308</b>	<b>122.372</b>	<b>373.153</b>	<b>241.703</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	63.000	4.191	366.017	67.191	366.017
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	164.498	0.883	(306.273)	165.381	(305.042)
	Employees Benefit Expenses	17.720	22.905	36.051	40.625	63.229
	Finance Costs	2.717	1.448	1.456	4.165	1.605
	Depreciation & Amortization Expenses	13.330	8.081	10.120	21.411	13.157
	Provision for Expected Credit Loss	751.710	-	-	751.710	-
	Other Expenses	22.005	12.827	32.534	34.832	70.333
	<b>Total Expenses (IV)</b>	<b>1,034.980</b>	<b>50.335</b>	<b>139.905</b>	<b>1,085.315</b>	<b>209.299</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(737.135)</b>	<b>24.973</b>	<b>(17.533)</b>	<b>(712.162)</b>	<b>32.404</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(737.135)</b>	<b>24.973</b>	<b>(17.533)</b>	<b>(712.162)</b>	<b>32.404</b>
VIII	<b>Tax Expenses</b>					
	Current	4.670	6.657	1.173	11.327	9.508
	Deferred Tax	(0.310)	(0.704)	(0.394)	(1.014)	(0.376)
	<b>Total Tax Expenses (VIII)</b>	<b>4.360</b>	<b>5.953</b>	<b>0.779</b>	<b>10.313</b>	<b>9.132</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(741.495)</b>	<b>19.020</b>	<b>(18.312)</b>	<b>(722.475)</b>	<b>23.272</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>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(741.495)</b>	<b>19.020</b>	<b>(18.312)</b>	<b>(722.475)</b>	<b>23.272</b>
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				1,048.166	1,770.641
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>					
	a) Basic	(4.377)	0.112	(0.108)	(4.265)	0.137
	b) Diluted	(4.377)	0.112	(0.108)	(4.265)	0.137

#### 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 23, 2023.
- 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 2023 and 31st March 2022 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 23, 2023

**For GCM Capital Advisors Limited**  
Sd/-  
**Vicky S. Agarwal**  
Managing Director

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

(₹ In Lakhs)

Particulars	As At 31st March 2023	As At 31st March 2022
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	130.073	61.246
Financial Assets	-	-
Income Tax Assets	17.805	16.271
Deferred Tax Assets	6.871	5.857
<b>Total Non-Current Assets ...</b>	<b>154.749</b>	<b>83.374</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	0.500
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	1,298.580	1,233.954
<b>Total Non-Current Financial Assets ...</b>	<b>1,298.580</b>	<b>1,234.454</b>
<b>Current Assets</b>		
Inventories	181.305	346.686
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	-	753.393
Cash & Cash Equivalents	30.955	8.393
Bank Balances	0.125	0.125
Short Term Loans & Advances	915.635	891.546
Other Financial Assets	-	-
Other Current Assets	325.950	379.452
<b>Total Non-Current Assets ...</b>	<b>1,453.970</b>	<b>2,379.595</b>
<b>Total Assets .....</b>	<b>2,907.299</b>	<b>3,697.423</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,694.000	1,694.000
Reserves & Surplus	1,048.165	1,770.641
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>2,742.165</b>	<b>3,464.641</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	89.105	38.904
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>89.105</b>	<b>38.904</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	74.011	74.011
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	2.018	119.867
<b>Total Current Liabilities ...</b>	<b>76.029</b>	<b>193.878</b>
<b>Total Liabilities .....</b>	<b>165.134</b>	<b>232.782</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,907.299</b>	<b>3,697.423</b>

**GCM CAPITAL ADVISORS LIMITED**  
Statement of Cash Flow as at 31st March, 2023

₹ In Lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(712.162)</i>	<i>32.404</i>
<b><i>Adjustments for</i></b>		
Interest /Finance Cost	4.165	1.605
Interet Income	-	2.131
(Gain) Loss/ on Sale of Assets	-	(2.915)
Dividend	-	-
Fair value on change of equity instruments	-	-
Provision for Expected Credit Loss (ECL)	751.710	-
Depreciation	21.412	13.157
<b><i>Operating profit before working Capital Changes</i></b>	<b><i>65.125</i></b>	<b><i>46.382</i></b>
<b><i>Adjustments for Working Capital Changes</i></b>		
Decrease / (Increase) in Loan & Advances	(24.089)	434.827
Decrease / (Increase) in Trade Receivable	1.683	(1.683)
Decrease / (Increase) in Taxes	(2.548)	16.899
Decrease / (Increase) in Other Financial Assets	(64.627)	187.310
Decrease / (Increase) in Other Current Assets	-	-
Decrease / (Increase) in Investments	0.500	-
Decrease / (Increase) in Inventories	165.381	(305.042)
Decrease / (Increase) in Trade Payable	-	-
(Decrease) / Increase in Other Financial Liabilities	53.502	(356.348)
(Decrease) / Increase in Other Current Liabilities and Provisions	(117.849)	(56.815)
<b><i>Cash Generated from operations</i></b>	<b><i>11.953</i></b>	<b><i>(80.852)</i></b>
Less: Tax Expenses	(10.313)	(9.132)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b><i>66.765</i></b>	<b><i>(43.602)</i></b>
<b>B. Cash Flow From Investing Activities</b>		
Interest Income	-	(2.132)
Decrease/(Increase) in Other Bank Balances	-	(0.020)
Dividend Income	-	-
Purchases of Assets	(90.238)	(56.450)
Sale of Assets	-	4.000
Profit/(Loss) on Sale of Investment	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b><i>(90.238)</i></b>	<b><i>(54.602)</i></b>
<b>C. Cash Flow From Financing Activities</b>		
Repayment of Borrowings	50.200	33.967
Interest Paid	(4.165)	(1.605)
<b><i>Net Cash used in Financing Activities</i></b>	<b><i>46.035</i></b>	<b><i>32.362</i></b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalentents (A+B+C)</b>	<b>22.562</b>	<b>(65.842)</b>
<i>Opening Balance of Cash &amp; Cash Equivalentents</i>	8.393	74.235
<i>Closing Balance of Cash &amp; Cash Equivalentents</i>	30.955	8.393