

## 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 2022

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Corresponding	Year to date
		30.09.2022	Year ended	Half Year ended	figures as on
		Un-Audited	31.03.2022	30.09.2021	31.03.2022
			Audited	Un-Audited	Audited
I	Revenue from Operations	75.308	119.458	117.199	236.657
II	Other Income	-	2.914	2.132	5.046
III	<b>Total Income (I+II)</b>	<b>75.308</b>	<b>122.372</b>	<b>119.331</b>	<b>241.703</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	4.191	366.017	-	366.017
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.883	(306.273)	1.231	(305.042)
	Employees Benefit Expenses	22.905	36.051	27.178	63.229
	Finance Costs	1.448	1.456	0.149	1.605
	Depreciation & Amortization Expenses	8.081	10.120	3.037	13.157
	Other Expenses	12.827	32.534	37.799	70.333
	<b>Total Expenses (IV)</b>	<b>50.335</b>	<b>139.905</b>	<b>69.394</b>	<b>209.299</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>24.973</b>	<b>(17.533)</b>	<b>49.937</b>	<b>32.404</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>24.973</b>	<b>(17.533)</b>	<b>49.937</b>	<b>32.404</b>
VIII	<b>Tax Expenses</b>				
	Current	6.657	1.173	8.335	9.508
	Deferred Tax	(0.704)	(0.394)	0.018	(0.376)
	<b>Total Tax Expenses (VIII)</b>	<b>5.953</b>	<b>0.779</b>	<b>8.353</b>	<b>9.132</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>19.020</b>	<b>(18.312)</b>	<b>41.584</b>	<b>23.272</b>
X	Other Comprehensive Income				
	A. Items that will not be classified to Profit or Loss	(0.500)	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	0.130	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>(0.370)</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>18.650</b>	<b>(18.312)</b>	<b>41.584</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
XIII	Other Equity	1,789.291			1,770.641
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>				
	a) Basic	0.112	(0.108)	0.245	0.137
	b) Diluted	0.112	(0.108)	0.245	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 November 10, 2022.
- The Statutory Auditors have carried out "Limited Review" 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.

Place : Mumbai

Date: November 10, 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 30th Sept 2022	As At 31st March 2022
	Un-Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	53.166	61.246
Financial Assets		-
Income Tax Assets	15.955	16.271
Deferred Tax Assets	6.691	5.857
<b>Total Non-Current Assets ...</b>	<b>75.812</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	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>-</b>	<b>0.500</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	345.803	346.686
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	751.710	753.393
Cash & Cash Equivalents	0.985	8.393
Bank Balances	0.125	0.125
Short Term Loans & Advances	905.663	891.546
Other Financial Assets	1,305.821	1,233.954
Other Current Assets	354.188	379.452
<b>Total Non-Current Assets ...</b>	<b>3,664.295</b>	<b>3,613.549</b>
<b>Total Assets .....</b>	<b>3,740.107</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	1,789.291	1,770.641
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,483.291</b>	<b>3,464.641</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	35.219	38.904
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>35.219</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	147.586	119.867
<b>Total Current Liabilities ...</b>	<b>221.597</b>	<b>193.878</b>
<b>Total Liabilities .....</b>	<b>256.816</b>	<b>232.782</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,740.107</b>	<b>3,697.423</b>

**GCM CAPITAL ADVISORS LIMITED**  
Statement of Cash Flow as at 30th September, 2022

₹ In Lakhs

Particulars	As at 30th Sept 2022	As at 30th Sept 2021
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<b>24.973</b>	<b>49.937</b>
<b><u>Adjustments for</u></b>		
Interest /Finance Cost	1.448	0.149
Interet Income	-	2.132
(Gain) Loss/ on Sale of Assets	-	-
Dividend	-	-
Fair value on change of equity instruments	(0.370)	-
Depreciation	8.081	3.037
<b><i>Operating profit before working Capital Changes</i></b>	<b>34.132</b>	<b>55.255</b>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease / (Increase) in Loan & Advances	(14.118)	165.988
Decrease / (Increase) in Trade Receivable	1.683	-
Decrease / (Increase) in Taxes	(0.519)	20.242
Decrease / (Increase) in Other Financial Assets (Non-Current)	(71.867)	134.268
Decrease / (Increase) in Other Financial Assets (Current)	25.265	-
Decrease / (Increase) in Investments	0.500	-
Decrease / (Increase) in Other Current Assets	-	(244.020)
Decrease / (Increase) in Inventories	0.882	1.231
Decrease / (Increase) in Trade Payable	-	0.107
(Decrease) / Increase in Other Financial Liabilities	-	-
(Decrease) / Increase in Other Current Liabilities and Provisions	27.720	(53.599)
<b><i>Cash Generated from operations</i></b>	<b>3.678</b>	<b>79.472</b>
Less: Tax Expenses	(5.953)	(8.353)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>(2.275)</b>	<b>71.119</b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Interest Income	-	(2.132)
Decrease/(Increase) in Other Bank Balances	-	(0.020)
Dividend Income	-	-
Purchases of Assets	-	(14.000)
Sale of Assets	-	-
Profit/(Loss) On Sale Of Investment	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b>-</b>	<b>(16.152)</b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Repayment of Borrowings	(3.685)	(0.149)
Interest Paid	(1.448)	(4.937)
<b><i>Net Cash used in Financing Activities</i></b>	<b>(5.133)</b>	<b>(5.086)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(7.408)</b>	<b>49.882</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	8.393	74.235
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	0.985	124.117