

**G.K. CONSULTANTS LIMITED**

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2020**

(Figure in Lakh)

Sl.NO.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2020 (Audited) (1)	31.12.2019 (Unaudited) (2)	31.03.2019 (Audited) (3)	31.03.2020 (Audited) (4)	31.03.2019 (Audited) (5)
1	<b>Income</b>					
	Interest Income	9.86	10.92	23.45	41.00	48.89
	Dividend Income	0.71	0.05	0.04	1.64	0.32
	Rental Income	-	-	-	-	-
	Fees and commission Income	33.50	-	20.00	37.50	35.00
	Net gain on fair value changes	-	-	-	-	-
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	Sale of products/Shares (including Excise Duty)	628.26	24.84	955.74	791.14	1,005.66
	Sale of services	-	-	-	-	-
	Futures & Options Income	-	2.90	1.19	40.63	-
	Other Operating Revenue	-	-	4.62	-	4.62
	<b>Total Revenue From Operations</b>	<b>672.32</b>	<b>38.71</b>	<b>1,005.05</b>	<b>911.92</b>	<b>1,094.49</b>
	Other Income	-	-	-	-	-
	<b>Total Income from operations (net)</b>	<b>672.32</b>	<b>38.71</b>	<b>1,005.05</b>	<b>911.92</b>	<b>1,094.49</b>
2	<b>Expenses</b>					
	Finance costs	-	-	-	-	-
	Fees and commission expense	30.50	0.45	-	30.95	-
	Net loss on fair value changes	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-
	Cost of material consumed	-	-	-	-	-
	Futures & Options	29.67	-	-	-	29.72
	Purchase of stock-in-trade	642.25	10.50	956.01	882.17	981.20
	Changes in inventories of finished goods, work in progress and stock-in-trade	(3.88)	9.01	(2.99)	(86.15)	22.54
	Employee benefits expenses	14.45	11.13	6.35	47.12	24.46
	Depreciation and amortisation expenses	0.13	0.01	0.01	0.17	0.30
	Other expenses	2.54	3.03	8.91	18.06	12.83
	<b>Total expenses</b>	<b>715.65</b>	<b>34.13</b>	<b>968.29</b>	<b>892.32</b>	<b>1,071.05</b>
3	Profit/(Loss) before exceptional items and tax (1-2)	(43.33)	4.58	36.76	19.60	23.43
4	Exceptional items	-	-	-	-	-
5	<b>Total Profit before tax</b>	<b>(43.33)</b>	<b>4.58</b>	<b>36.76</b>	<b>19.60</b>	<b>23.43</b>
6	<b>Tax Expenses</b>					
	Current Tax	4.68	-	6.06	4.68	6.08
	Deferred Tax	(0.01)	-	(0.05)	(0.01)	(0.05)
	<b>Total Tax Expenses</b>	<b>4.67</b>	<b>-</b>	<b>6.01</b>	<b>4.67</b>	<b>6.03</b>
7	<b>Net Profit/(Loss) for the period from continuing operations</b>	<b>(48.00)</b>	<b>4.58</b>	<b>30.74</b>	<b>14.93</b>	<b>17.40</b>
8	<b>Profit/(Loss) from discontinuing operations before tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Tax Expenses of discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Net Profit/(Loss) from discontinuing operations after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Profit/Loss for the period</b>	<b>(48.00)</b>	<b>4.58</b>	<b>30.74</b>	<b>14.93</b>	<b>17.40</b>
12	<b>Other Comprehensive Income</b>					
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(B) (i) Items that will be classified to Profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
13	<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and other Comprehensive income for the period)</b>	<b>(48.00)</b>	<b>4.58</b>	<b>30.74</b>	<b>14.93</b>	<b>17.40</b>
14	<b>Details of Equity Share Capital</b>					
	Paid up equity Share Capital	531.18	531.18	531.18	531.18	531.18
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
15	<b>Details of Debt Securities</b>					
16	<b>Reserve excluding revaluation reserve</b>	<b>172.83</b>	<b>157.91</b>	<b>157.91</b>	<b>172.83</b>	<b>157.91</b>
17	<b>Earning per equity Share (For Continuing operation):</b>					
	(1) Basic:	(0.90)	0.09	0.58	0.28	0.33
	(2) Diluted	(0.90)	0.09	0.58	0.28	0.33
18	<b>Earning per equity Share (For discontinuing operation):</b>					
	(1) Basic:	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
19	<b>Earning per equity Share (For discontinuing &amp; Continuing operation):</b>					
	(1) Basic:	(0.90)	0.09	0.58	0.28	0.33
	(2) Diluted	(0.90)	0.09	0.58	0.28	0.33



## G.K. CONSULTANTS LIMITED

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2020

	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)	(5)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
<b>1</b>	<b>Public Shareholding :</b>					
	** Number of shares	5227200	5227200	5227200	5227200	5227200
	** Percentage of Shareholding	98.41	98.41	98.41	98.41	98.41
<b>2</b>	<b>Promoters and promoter group shareholding</b>					
	<b>a) Pledged/Encumbered</b>					
	- Number of Shares	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares	Nil	Nil	Nil	Nil	Nil
	(as a % of the total shareholding of promoter and promoter group company)					
	-Percentage of shares (as a % of the total share capital of the company)					
	<b>b) Non-encumbered</b>					
	- Number of Shares	5311800	5311800	5311800	5311800	5311800
	- Percentage of shares	100.00	100.00	100.00	100.00	100.00
	(as a % of the total shareholding of promoter and promoter group company)					
	-Percentage of shares (as a % of the total share capital of the company)	1.59	1.59	1.59	1.59	1.59

<b>B</b>	INVESTOR COMPLAINTS DURING THE QUARTER ENDED 31.03.2020		
	Pending at the beginning of the quarter	NIL	NIL
	Received during the quarter	NIL	NIL
	Disposed of during the quarter	NIL	NIL
	Remaining unresolved at the end of the quarter	NIL	NIL



**G.K. CONSULTANTS LIMITED**  
**AUDITED STATEMENT OF ASSETS AND LIABILITIES**

(Figure in Lakh)

S.N.	PARTICULARS	As at 31.03.2020 (Audited)	As at 31.03.2019 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Financial assets</b>		
i.	Cash and cash equivalents	18.34	189.97
ii.	Bank balances other than Cash and cash equivalents above	-	-
iii.	Derivative financial instruments	-	-
iv.	Receivables	-	-
	(I) Trade Receivables	82.25	102.62
	(II) Other Receivables	-	-
v.	Loans	-	-
vi.	Investment	-	-
vii.	Other Financial assets	470.03	353.13
	<b>TOTAL FINANCIAL ASSETS</b>	<b>570.63</b>	<b>645.72</b>
<b>2</b>	<b>Non-Financial assets</b>		
i.	Inventories	120.30	34.15
ii.	Current Tax Assets (Net)	25.95	21.28
iii.	Deferred Tax Assets (Net)	0.04	0.02
iv.	Investment Property	-	-
v.	Biological Assets other than bearer plants	-	-
vi.	Property, Plant and Equipment	0.25	0.42
vii.	Capital work-in-progress	-	-
viii.	Intangible assets under development	-	-
ix.	Goodwill	-	-
x.	Other Intangible assets	-	-
xi.	Other non-financial assets	-	-
	<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>146.54</b>	<b>55.87</b>
	<b>TOTAL ASSETS</b>	<b>717.17</b>	<b>701.59</b>
<b>B.</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1</b>	<b>Financial Liabilities</b>		
i.	Derivative financial instruments	-	-
ii.	Payables	-	-
	(I) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.01	-
	(II) Other Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	8.46	6.44
iii.	Debt Securities	-	-
iv.	Borrowings (Other than Debt Securities)	-	-
v.	Deposits	-	-
vi.	Subordinated Liabilities	-	-
vii.	Other Financial Liabilities	-	-
	<b>TOTAL FINANCIAL LIABILITIES</b>	<b>8.47</b>	<b>6.44</b>
<b>2</b>	<b>Non-Financial Liabilities</b>		
	Current Tax Liabilities (Net)	4.68	6.06
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non-financial liabilities	-	-
	<b>TOTAL NON-FINANCIAL LIABILITIES</b>	<b>4.68</b>	<b>6.06</b>
<b>3</b>	<b>EQUITY</b>		
	(a) Equity Share capital	531.18	531.18
	(b) Other Equity	172.83	157.91
	<b>TOTAL EQUITY</b>	<b>704.01</b>	<b>689.09</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>717.17</b>	<b>701.59</b>
	<b>Disclosure of notes on assets and liabilities</b>		



to be contd..

# G.K. CONSULTANTS LIMITED

AUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31.03.2020

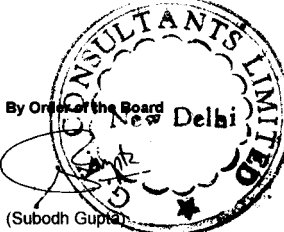
	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
<b>1</b>	<b>Segment Revenue</b>					
	<b>(Net Sales/Income</b>					
	a) Interest Income	9.86	10.92	23.45	41.00	48.89
	b) Dividend Income	0.71	0.05	0.04	1.64	0.32
	c) Fees and Commission	33.50	-	20.00	37.50	35.00
	d) Sale of Product- Shares	628.26	27.74	956.93	791.15	1,005.66
	e) Future and Options	-	-	-	40.64	-
	f) Capital Gain	-	-	4.62	-	4.62
	<b>Total Income from Operations</b>	<b>672.32</b>	<b>38.71</b>	<b>1,005.04</b>	<b>911.93</b>	<b>1,094.49</b>
<b>2</b>	<b>Segment Results</b>					
	<b>(Profit before Tax and interest)</b>					
	a) Interest Income	9.86	10.92	23.45	41.00	48.89
	b) Dividend Income	0.71	0.05	0.04	1.64	0.32
	c) Fees and Commission	33.50	-	20.00	37.50	35.00
	d) Sale of Product- Shares	(10.11)	7.96	3.22	(4.88)	(29.32)
	e) Future and Options	(29.67)	-	-	25.14	-
	f) Capital Gain	-	-	4.62	-	4.62
	<b>Total</b>	<b>4.29</b>	<b>18.92</b>	<b>51.33</b>	<b>100.40</b>	<b>59.52</b>
	Less : i. Interest					
	ii. Other un-allocable exp.	47.61	14.34	14.57	80.80	36.08
	<b>Total Profit Before Tax</b>	<b>(43.33)</b>	<b>4.58</b>	<b>36.76</b>	<b>19.60</b>	<b>23.43</b>
	<b>Segment Asset-Segment Liabilities</b>					
<b>3</b>	<b>Segment Asset</b>					
	a) Interest Income	469.21	493.44	353.13	469.21	353.13
	b) Dividend Income	120.30	-	34.15	120.30	34.15
	c) Fees and Commission	25.31	116.42	-	25.31	-
	d) Sale of Product- Shares	56.95	101.05	102.62	56.95	102.62
	e) Future and Options	-	-	-	-	-
	<b>Total Segment Asset</b>	<b>671.76</b>	<b>710.90</b>	<b>489.90</b>	<b>671.76</b>	<b>489.90</b>
	Un-allocable Assets	45.41	42.05	211.24	45.41	211.24
	<b>Net Segment Assets</b>	<b>717.17</b>	<b>752.95</b>	<b>701.14</b>	<b>717.17</b>	<b>701.14</b>
<b>4</b>	<b>Segment Liabilities</b>					
	1. Share Account	-	-	-	-	-
	2. Interest Account	-	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Un-allocable Liabilities	13.15	2.23	12.50	13.15	12.50
	<b>Net Segment Liabilities</b>	<b>13.15</b>	<b>2.23</b>	<b>12.50</b>	<b>13.15</b>	<b>12.50</b>

**NOTES:**

- (a) The above Audited financial results for the quarter and year ended 31st March, 2020 were reviewed and recommended by the Audit Committee in its meeting and thereafter have been taken on record by the Board of directors in its meeting held on 31st July, 2020.
- (b) The above results are in accordance with the Indian Accounting Standards (Ind-As) for NBFC as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India
- (c) Pursuant to Regulations 52 of SEBI(LODR) Regulations, 2015, it is submitted that no projections for the quarter ended 31.03.2020 (F.Y.2019-20) were incorporated in prospectus and therefore comparison between actual results and projected results is not possible.
- (d) The figures have been regrouped/reclassified and rearranged wherever considered necessary.
- (e) The Contingent Reserve on Standard Assets has been created as per Notification no. DNBS 207/03.02.002/2010-11 dated 17.01.2011 of RBI for NBFCs.
- (f) Provision for Income Tax is made for the current period including accounting for deferred taxation in accordance with Accounting Standard 22 of ICAI.

Place: **New Delhi**

Date: **31.07.2020**

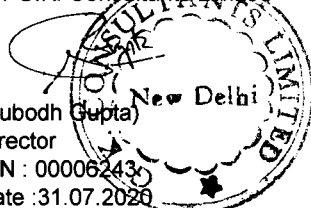
  
 By Order of the Board  
 New Delhi  
 (Subodh Gupta)  
 Director  
 DIN : 00006243

**G K CONSULTANTS LIMITED**  
Cash Flow Statement for the year ended 31st March, 2020

(Figure in Lakh)

Particulars	For the year ended 31.03.2020	For the year ended 31.03.2019
<b>A. Cash flow from operating activities</b>		
Net Profit before extraordinary items and tax	19.60	23.43
<u>Adjustments for:</u>		
Depreciation and amortisation	0.17	0.30
Others	-	-
Operating profit before working capital changes	19.77	23.73
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in Financial/Non Financial assets:		
Inventories	-86.15	22.54
Trade receivables	20.37	-16.70
Loans, Other Financial Assets & Current Tax	-121.58	119.97
Adjustments for increase / (decrease) in operating liabilities:		
Payables	2.04	2.79
Current Tax Liabilities (Net)	-1.38	2.88
	-166.94	155.22
Cash flow from extraordinary items	-	-
Cash generated from operations before tax	-166.94	155.22
Net income tax (paid) / refunds	-4.68	-6.08
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>-171.62</b>	<b>149.14</b>
<b>B. Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	-	-
Purchase (-)/Sale(+) of sale of fixed assets	-	-
Purchase (-)/Sale(+) of long-term investments (Others)	-	-
<b>Net cash flow from / (used in) operating activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of shares capital	-	-
Proceeds from long-term borrowings	-	-
Repayment of long-term borrowings	-	-
Proceeds from short-term borrowings	-	-
Repayment of short-term borrowings	-	-
Others-Interest Paid	-	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>-171.62</b>	<b>149.14</b>
Cash and cash equivalents at the beginning of the year	189.97	40.83
Effect of exchange differences on restatement of foreign currency Cash and	-	-
<b>Cash and cash equivalents at the end of the year</b>	<b>18.34</b>	<b>189.97</b>
<b>Details of Cash &amp; Cash Equivalent at the end of the year-</b>		
Cash in hand	-	184.76
Cash at bank	18.34	5.21
<b>Total Cash &amp; Cash Equivalent at the end of the year</b>	<b>18.34</b>	<b>189.97</b>

For G.K. Consultants Limited



(Subodh Gupta)  
Director  
DIN : 00006243  
Date : 31.07.2020



**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors of G.K. Consultants Limited

We have audited the Quarterly Financial Results of G.K. Consultants Limited for the quarter ended 31<sup>st</sup> March, 2020 and the year to date results for the period 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), for interim financial reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

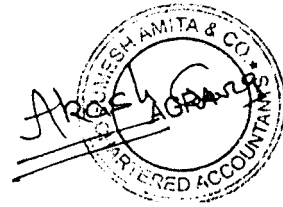
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and



40-40A, Siddharth Enclave, Mau Road, Khandari, Agra-282005  
Ph. No. 0562- 4000924, 4000923  
Firm PAN NO.:- AAAFU3595N  
Firm Regd No.:- 007238C  
Email Id: umeshamita@gmail.com

- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2020 as well as the year to date results for the period from 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020.

**For UMESH AMITA & CO.**  
**Chartered Accountants**  
**FRN: 007238C**



Place: New Delhi  
Date: 31.07.2020

(CA. AKASH GARG)  
Partner, M.No. 420145  
UDIN :20420145AAAABJ9017