

G.K. CONSULTANTS LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2020

(Figure in Lakh)

SI.NO.	Particulars	Quarter Ended			Year Ended	
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	(1)	(2)	(3)	(4)	(5)	(6)
1	Income					
	Interest Income	9.7	11.02	10.82	20.76	20.22
	Dividend Income	0.1	0.02	0.82	0.15	0.88
	Rental Income	-	-	-	-	1.84
	Fees and commission Income	-	-	4.00	-	4.00
	Net gain on fair value changes	-	-	-	-	37.50
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	Sale of products/Shares (including Excise Duty)	12.9	24.18	110.77	37.03	138.05
	Sale of services	-	-	-	-	-
	Futures & Options Income	-	-	39.70	-	67.40
	Other Operating Revenue	-	-	-	-	-
	Total Revenue From Operations	22.73	35.21	166.11	57.94	230.55
	Other Income	-	-	-	-	911.92
	Total Income from operations (net)	22.73	35.21	166.11	57.94	230.55
2	Expenses					
	Finance costs	-	-	-	-	-
	Fees and commission expense	-	0.30	-	0.30	-
	Net loss on fair value changes	-	-	-	-	30.95
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-
	Cost of material consumed	-	-	-	-	-
	Futures & Options	23.80	25.47	-	49.08	-
	Purchase of stock-in-trade	3.13	0.10	148.35	3.23	230.34
	Changes in inventories of finished goods, work in progress and stock-in-trade	9.20	30.79	(37.02)	39.98	(91.28)
	Employee benefits expenses	10.32	9.88	10.78	20.21	21.41
	Depreciation and amortisation expenses	-	-	0.02	-	0.03
	Other expenses	2.85	4.19	6.21	7.03	11.71
	Total expenses	49.19	70.73	128.33	119.82	172.21
3	Profit/(Loss) before exceptional items and tax (1-2)	(26.37)	(35.51)	37.78	(61.89)	58.34
4	Exceptional Items	-	-	-	-	19.60
5	Total Profit before tax	(26.37)	(35.51)	37.78	(61.89)	77.94
6	Tax Expenses					
	Current Tax	-	-	-	-	4.68
	Deferred Tax	-	-	-	-	(0.01)
	Total Tax Expenses	-	-	-	-	4.67
7	Net Profit/(Loss) for the period from continuing operations	(26.37)	(35.51)	37.78	(61.89)	63.01
8	Profit/(Loss) from discontinuing operations before tax	-	-	-	-	-
9	Tax Expenses of discontinuing operations	-	-	-	-	-
10	Net Profit/(Loss) from discontinuing operations after tax	-	-	-	-	-
11	Profit/(Loss) for the period	(26.37)	(35.51)	37.78	(61.89)	63.01
12	Other Comprehensive Income					
	(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	Total Comprehensive Income for the period (Comprising Profit (Loss) and other Comprehensive Income for the period)	(26.37)	(35.51)	37.78	(61.89)	63.01
14	Details of Equity Share Capital					
	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	Details of Debt Securities					
16	Reserve excluding revaluation reserve	172.83	172.83	216.25	172.83	216.25
17	Earning per equity Share (For Continuing operation):					
	(1) Basic:	(0.50)	(0.67)	0.71	(1.17)	1.10
	(2) Diluted	(0.50)	(0.67)	0.71	(1.17)	1.10
18	Earning per equity Share (For discontinuing operation):					
	(1) Basic:	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
19	Earning per equity Share (For discontinuing & Continuing operation):					
	(1) Basic:	(0.50)	(0.67)	0.71	(1.17)	1.10
	(2) Diluted	(0.50)	(0.67)	0.71	(1.17)	1.10



G.K. CONSULTANTS LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2020

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	(1)	(2)	(3)	(4)	(5)	(6)
A PARTICULARS OF SHAREHOLDING						
1 Public Shareholding :						
** Number of shares	5227200	5227200	5227200	5227200	5227200	5227200
** Percentage of Shareholding	98.41	98.41	98.41	98.41	98.41	98.41
2 Promoters and promoter group shareholding						
a) Pledged/Encumbered						
- Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoter group company)	Nil	Nil	Nil	Nil	Nil	Nil
-Percentage of shares (as a % of the total share capital of the company)						
b) Non-encumbered						
- Number of Shares	5311800	5311800	5311800	5311800	5311800	5311800
- Percentage of shares (as a % of the total shareholding of promoter and promoter group company)	100.00	100.00	100.00	100.00	100.00	100.00
-Percentage of shares (as a % of the total share capital of the company)	1.59	1.59	1.59	1.59	1.59	1.59

B	INVESTOR COMPLAINTS DURING THE QUARTER ENDED 30.09.2020			
	Pending at the beginning of the quarter	NIL	NIL	NIL
	Received during the quarter	NIL	NIL	NIL
	Disposed of during the quarter	NIL	NIL	NIL
	Remaining unresolved at the end of the quarter	NIL	NIL	NIL



G.K. CONSULTANTS LIMITED
UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(Figure in Lakh)

S.N.	PARTICULARS	As at 30.09.2020 (Unaudited)	As at 31.03.2020 (Audited)
A	ASSETS		
1	Financial assets		
i.	Cash and cash equivalents	34.32	18.34
ii.	Bank balances other than Cash and cash equivalents above	-	-
iii.	Derivative financial instruments	-	-
iv.	Receivables		
	(i) Trade Receivables	81.34	82.25
	(ii) Other Receivables	-	-
v.	Loans	-	-
vi.	Investment	-	-
vii.	Other Financial assets	428.60	470.03
	TOTAL FINANCIAL ASSETS	544.26	570.63
2	Non-Financial assets		
i.	Inventories	80.32	120.30
ii.	Current Tax Assets (Net)	21.98	25.95
iii.	Deferred Tax Assets (Net)	0.04	0.04
iv.	Investment Property	-	-
v.	Biological Assets other than bearer plants	-	-
vi.	Property, Plant and Equipment	0.25	0.25
vii.	Capital work-in-progress	-	-
viii.	Intangible assets under development	-	-
ix.	Goodwill	-	-
x.	Other Intangible assets	-	-
xi.	Other non-financial assets	61.89	-
	TOTAL NON-FINANCIAL ASSETS	164.47	146.54
	TOTAL ASSETS	708.73	717.17
B.	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
i.	Derivative financial instruments	-	-
ii.	Payables		
	(i) Trade Payables	-	-
	(ii) total outstanding dues of micro enterprises and small enterprises	-	-
	(iii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.58	0.01
	(iv) Other Payables	-	-
	(v) total outstanding dues of micro enterprises and small enterprises	-	-
	(vi) total outstanding dues of creditors other than micro enterprises and small enterprises	4.16	8.48
iii.	Debt Securities	-	-
iv.	Borrowings (Other than Debt Securities)	-	-
v.	Deposits	-	-
vi.	Subordinated Liabilities	-	-
vii.	Other Financial Liabilities	-	-
	TOTAL FINANCIAL LIABILITIES	4.72	8.47
2	Non-Financial Liabilities		
	Current Tax Liabilities (Net)	-	4.68
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non-financial liabilities	-	-
	TOTAL NON-FINANCIAL LIABILITIES	-	4.68
3	EQUITY		
	(a) Equity Share capital	531.18	531.18
	(b) Other Equity	172.83	172.83
	TOTAL EQUITY	704.01	704.01
	TOTAL LIABILITIES AND EQUITY	708.73	717.17
	Disclosure of notes on assets and liabilities		



G.K. CONSULTANTS LIMITED

UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30.09.2020

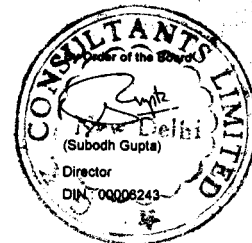
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
1 Segment Revenue						
(Net Sales/Income						
a) Interest Income	9.74	11.02	10.82	20.76	20.22	41.00
b) Dividend Income	0.14	0.02	0.82	0.15	0.88	1.84
c) Fees and Commission	0.00	-	4.00	0.00	4.00	37.50
d) Sale of Product- Shares	12.65	24.18	110.77	37.03	138.05	791.15
e) Future and Options	-	-	39.70	-	67.40	40.64
f) Capital Gain	-	-	-	-	-	-
Total Income from Operations	22.73	35.21	166.11	57.94	230.55	911.93
2 Segment Results						
(Profit before Tax and interest)						
a) Interest Income	9.74	11.02	10.82	20.76	20.22	41.00
b) Dividend Income	0.14	0.02	0.82	0.15	0.88	1.84
c) Fees and Commission	-	-	4.00	-	4.00	37.50
d) Sale of Product- Shares	0.53	(6.71)	(0.56)	(6.18)	(1.01)	(4.88)
e) Future and Options	(23.60)	(25.47)	39.70	(49.06)	67.40	25.14
f) Capital Gain	-	-	-	-	-	-
Total	(13.20)	(21.15)	54.78	(34.35)	91.49	100.40
Less : i. Interest						
ii. Other un-allocable exp.	13.17	14.37	17.01	27.53	33.15	80.80
Total Profit Before Tax	(26.37)	(35.51)	37.78	(61.89)	58.34	19.60
Segment Asset-Segment Liabilities						
3 Segment Asset						
a) Interest Income	428.25	460.53	482.96	428.25	482.96	469.21
b) Dividend Income	80.32	89.52	125.43	80.32	125.43	120.30
c) Fees and Commission	-	-	-	-	-	25.31
d) Sale of Product- Shares	81.34	50.14	95.17	81.34	95.17	56.95
e) Future and Options	-	-	-	-	-	-
Total Segment Asset	589.91	600.18	703.56	589.91	703.56	671.76
Un-allocable Assets	118.82	112.18	41.92	118.82	41.92	45.41
Net Segment Assets	708.73	712.34	745.47	708.73	745.47	717.17
4 Segment Liabilities						
1. Share Account	-	-	-	-	-	-
2. Interest Account	-	-	-	-	-	-
Total Segment Liabilities	-	-	-	-	-	-
Un-allocable Liabilities	4.72	8.33	2.51	4.72	2.51	13.15
Net Segment Liabilities	4.72	8.33	2.51	4.72	2.51	13.15

NOTES:

- The above unaudited financial results for the quarter and half year ended 30th September 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 11th November, 2020.
- 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.
- Pursuant to Regulations 52 of SEBI(LODR) Regulations, 2015, it is submitted that no projections for the quarter ended 30.06.2020 (F.Y.2020-21) were incorporated in prospectus and therefore comparison between actual results and projected results is not possible.
- The figures have been regrouped/reclassified and rearranged wherever considered necessary.
- 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.
- No Provision for Income Tax is made for the current period including accounting for deferred taxation in accordance with Accounting Standard 22 of ICAI.
- The Statutory Auditors of the Company have carried out Limited Review Report of the above results.

Place: New Delhi

Date: 11.11.2020



FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2020 of G.K. CONSULTANTS LIMITED

Registered Office : 302, G.K. House, 187A, Sant Nagar, East of Kailash, New Delhi- 110 065

CIN : L74140DL1988PLC034109

(Rs. in lacs)

Sl.No.	Particulars	3 months ended 30.09.2020 (with limited review)
1	Income	
	Interest Income	9.74
	Dividend Income	0.14
	Rental Income	0.00
	Fees and commission Income	0.00
	Net gain on fair value changes	0.00
	Net gain on derecognition of financial instruments under amortised cost category	0.00
	Sale of products/Shares (including Excise Duty)	12.85
	Sale of services	0.00
	Futures & Options Income	0.00
	Other Operating Revenue	0.00
	Total Revenue From Opearations	22.73
	Other Income	0.00
	Total Income from operations (net)	22.73
2	Expenses	
	Finance costs	0.00
	Fees and commission expense	0.00
	Net loss on fair value changes	0.00
	Net loss on derecognition of financial instruments under amortised cost category	0.00
	Impairment on financial instruments	0.00
	Cost of material consumed	0.00
	Futures & Options	23.60
	Purchase of stock-in-trade	3.13
	Changes in inventories of finished goods, work in progress and stock- in- trade	9.20
	Employee benefits expenses	10.32
	Depreciation and amortisation expenses	0.00
	Other expenses	2.85
	Total expenses	49.10
3	Profit/(Loss) before exceptional items and tax (1-2)	-26.37
4	Exceptional items	0.00
5	Total Profit before tax	-26.37
6	Tax Expenses	0.00
	Current Tax	0.00
	Deferred Tax	0.00
	Total Tax Expenses	0.00
7	Net Profit /(Loss) for the period from continuing operations	-26.37
8	Profit /(Loss) from discontinuing operations before tax	0.00
9	Tax Expenses of discontinuing operations	0.00
10	Net Profit /(Loss) from discontinuing operations after tax	0.00
11	Profit /Loss for the period	-26.37
12	Other Comprehensive Income	
	(A) (i) Items that will not be reclassified to profit or loss	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00

(B) (i) Items that will be classified to Profit or loss	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00

Total Comprehensive Income for the period (Comprising Profit (Loss) and other Comprehensive income for the period)	-26.37
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14 Details of Equity Share Capital

Paid up equity Share Capital	531.18
Face Value of Equity Share Capital	10.00

15 Details of Debt Securities

0.00

16 Reserve excluding revaluation reserve

172.83

17 Earning per equity Share (For Continuing operation):

(1) Basic:	-0.50
(2) Diluted	-0.50

18 Earning per equity Share (For discontinuing operation):

(1) Basic:	0.00
(2) Diluted	0.00

19 Earning per equity Share (For discontinuing & Continuing operation):

(1) Basic:	-0.50
(2) Diluted	-0.50

A PARTICULARS OF SHAREHOLDING

1	Public Shareholding :		
	** Number of shares		5227200
	** Percentage of Shareholding		98.41
2	Promoters and promoter group shareholding		
	a) Pledged/Encumbered		
	- Number of Shares		Nil
	- Percentage of shares		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) Non-encumbered		
	- Number of Shares		5311800
	- Percentage of shares		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

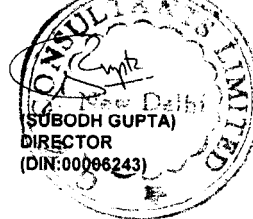
As per our separate report of even date attached

for UMESH AMITA & Co.
Chartered Accountants



(CA. AKASH GARG)
Partner
M. No. 420145
Place : New Delhi (Camp)
Date : 11.11.2020

By order of the Board



(SUBODH GUPTA)
DIRECTOR
(DIN:00096243)

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	30-09-2020
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Whether cash flow statement is applicable on company		
Cash flows from used in operating activities		
	Profit before tax	-61.885
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	0.000
	Adjustments for decrease (increase) in inventories	39.983
	Adjustments for decrease (increase) in trade receivables, current	0.907
	Adjustments for decrease (increase) in trade receivables, non-current	0.000
	Adjustments for decrease (increase) in other current assets	3.971
	Adjustments for decrease (increase) in other non-current assets	0.000
	Adjustments for other financial assets, non-current	0.000
	Adjustments for other financial assets, current	41.428
	Adjustments for other bank balances	0.000
	Adjustments for increase (decrease) in trade payables, current	0.555
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	-8.990
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	0.000
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	0.000
	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	0.000
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	0.000
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses (gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non-cash items	0.000
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	Total adjustments for reconcile profit (loss)	77.854
	Net cash flows from (used in) operations	15.969
	Dividends received	0.000
	Interest paid	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) operating activities	15.969
Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000
	Other cash receipts from sales of interests in joint ventures	0.000
	Other cash payments to acquire interests in joint ventures	0.000
	Cash receipts from share of profits of partnership firm or association of persons or limited liability	0.000
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
	Proceeds from sales of property, plant and equipment	0.000
	Purchase of property, plant and equipment	0.000
	Proceeds from sales of investment property	0.000
	Purchase of investment property	0.000
	Proceeds from sales of intangible assets	0.000
	Purchase of intangible assets	0.000
	Proceeds from sales of intangible assets under development	0.000
	Purchase of intangible assets under development	0.000
	Proceeds from sales of goodwill	0.000
	Purchase of goodwill	0.000
	Proceeds from biological assets other than bearer plants	0.000
	Purchase of biological assets other than bearer plants	0.000
	Proceeds from government grants	0.000
	Proceeds from sales of other long-term assets	0.000
	Purchase of other long-term assets	0.000
	Cash advances and loans made to other parties	0.000
	Cash receipts from repayment of advances and loans made to other parties	0.000
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
	Dividends received	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) investing activities	0.000



Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		0.000
Payments from changes in ownership interests in subsidiaries		0.000
Proceeds from issuing shares		0.000
Proceeds from issuing other equity instruments		0.000
Payments to acquire or redeem entity's shares		0.000
Payments of other equity instruments		0.000
Proceeds from exercise of stock options		0.000
Proceeds from issuing debentures notes bonds etc		0.000
Proceeds from borrowings		0.000
Repayments of borrowings		0.000
Payments of finance lease liabilities		0.000
Payments of lease liabilities		0.000
Dividends paid		0.000
Interest paid		0.000
Income taxes paid (refund)		0.000
Other inflows (outflows) of cash		0.000
	Net cash flows from (used in) financing activities	0.000
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	15.969
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.000
	Net increase (decrease) in cash and cash equivalents	15.969
	Cash and cash equivalents cash flow statement at beginning of period	18.343
	Cash and cash equivalents cash flow statement at end of period	34.312

For G.K. Consultants Limited

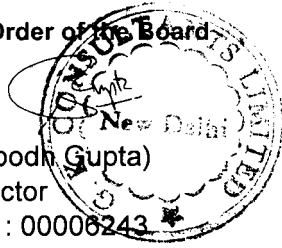
By Order of the Board

(Subodh Gupta)

Director

DIN : 00006243

Date : 11.11.2020





UMESH AMITA & CO.
Chartered Accountants

To,
The Board of Directors,
G.K. Consultants Limited,
302, G.K. House,
187A, Sant Nagar,
East of Kailash,
New Delhi-110 065

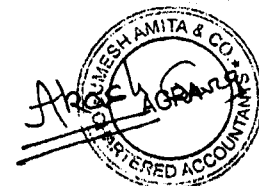
Independent Auditors' Limited Review Report

We have reviewed the accompanying statement of Unaudited financial results of M/s G. K. Consultants Limited for the period ended 30.09.2020 and year to date from April, 01, 2020 to September 30, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards (IND AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



(CA. AKASH GARG)
Partner, M.No. 420145

Place: New Delhi
Date: 11.11.2020

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