

**G.K. CONSULTANTS LIMITED**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER 2020

(Figure in Lakh)

Sl.NO.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	(1)	(2)	(3)	(4)	(5)	(6)	
1	<b>Income</b>						
	Interest Income	9.9	9.7	10.92	30.61	31.14	41.00
	Dividend Income	0.1	0.1	0.05	0.24	0.93	1.64
	Rental Income	-	-	-	-	-	-
	Fees and commission Income	40.52	-	-	40.52	4.00	37.50
	Net gain on fair value changes	-	-	-	-	-	-
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Sale of products/Shares (including Excise Duty)	30.9	12.9	24.84	67.93	162.89	791.14
	Sale of services	-	-	-	-	-	-
	Futures & Options Income	-	-	2.90	-	70.30	40.63
	Other Operating Revenue	-	-	-	-	-	-
	<b>Total Revenue From Operations</b>	<b>81.37</b>	<b>22.73</b>	<b>38.71</b>	<b>139.31</b>	<b>269.26</b>	<b>911.92</b>
	Other Income	-	-	-	-	-	-
	<b>Total Income from operations (net)</b>	<b>81.37</b>	<b>22.73</b>	<b>38.71</b>	<b>139.31</b>	<b>269.26</b>	<b>911.92</b>
2	<b>Expenses</b>						
	Finance costs	-	-	-	-	-	-
	Fees and commission expense	-	-	-	-	-	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	87.76	23.60	-	136.84	-	-
	Purchase of stock-in-trade	20.29	3.13	10.77	23.52	241.11	882.17
	Changes in inventories of finished goods, work in progress and stock-in-trade	14.02	9.20	9.01	54.00	(82.27)	(86.15)
	Employee benefits expenses	10.59	10.32	10.96	30.80	32.29	47.12
	Depreciation and amortisation expenses	-	-	0.01	-	0.04	0.17
	Other expenses	7.39	2.85	3.37	14.72	15.16	18.06
	<b>Total expenses</b>	<b>140.05</b>	<b>49.10</b>	<b>34.12</b>	<b>269.87</b>	<b>206.34</b>	<b>892.32</b>
3	Profit/(Loss) before exceptional items and tax (1-2)	(58.68)	(26.37)	4.59	(120.56)	62.93	19.60
4	Exceptional items	-	-	-	-	-	-
5	<b>Total Profit before tax</b>	<b>(58.68)</b>	<b>(26.37)</b>	<b>4.59</b>	<b>(120.56)</b>	<b>62.93</b>	<b>19.60</b>
6	Tax Expenses						
	Current Tax	-	-	-	-	-	4.68
	Deferred Tax	-	-	-	-	-	(0.01)
	Total Tax Expenses	-	-	-	-	-	4.67
7	<b>Net Profit/(Loss) for the period from continuing operations</b>	<b>(58.68)</b>	<b>(26.37)</b>	<b>4.59</b>	<b>(120.56)</b>	<b>62.93</b>	<b>14.93</b>
8	Profit/(Loss) from discontinuing operations before tax	-	-	-	-	-	-
9	Tax Expenses of discontinuing operations	-	-	-	-	-	-
10	<b>Net Profit/(Loss) from discontinuing operations after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Profit/Loss for the period</b>	<b>(58.68)</b>	<b>(26.37)</b>	<b>4.59</b>	<b>(120.56)</b>	<b>62.93</b>	<b>14.93</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>(58.68)</b>	<b>(26.37)</b>	<b>4.59</b>	<b>(120.56)</b>	<b>62.93</b>	<b>14.93</b>
14	<b>Details of Equity Share Capital</b>						
	Paid up equity Share Capital	531.18	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	10.00
15	<b>Details of Debt Securities</b>						
16	<b>Reserve excluding revaluation reserve</b>	52.27	172.83	220.83	52.27	220.83	172.83
17	<b>Earning per equity Share (For Continuing operation):</b>						
	(1) Basic:	(1.10)	(0.50)	0.09	(2.27)	1.18	0.28
	(2) Diluted	(1.10)	(0.50)	0.09	(2.27)	1.18	0.28
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:	(1.10)	(0.50)	0.09	(2.27)	1.18	0.28
	(2) Diluted	(1.10)	(0.50)	0.09	(2.27)	1.18	0.28



**G.K. CONSULTANTS LIMITED**

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2020**

	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	(1)	(2)	(3)	(4)	(5)	(6)	
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
<b>1</b>	<b>Public Shareholding :</b>						
	** Number of shares	5227200	5227200	5227200	5227200	5227200	5227200
	** Percentage of Shareholding	98.41	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	Nil
	- Percentage of shares	Nil	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	5311800
	- Percentage of shares	100.00	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	1.59

<b>B</b>	<b>INVESTOR COMPLAINTS DURING THE QUARTER ENDED 31.12.2020</b>			
	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 31.12.2020 (Unaudited)	As at 31.03.2020 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Financial assets</b>		
i.	Cash and cash equivalents	60.94	18.34
ii.	Bank balances other than Cash and cash equivalents above	-	-
iii.	Derivative financial instruments	-	-
iv.	Receivables	-	-
	(I) Trade Receivables	2.32	82.25
	(II) Other Receivables	-	-
v.	Loans	-	-
vi.	Investment	-	-
vii.	Other Financial assets	436.66	470.03
	<b>TOTAL FINANCIAL ASSETS</b>	<b>499.90</b>	<b>570.63</b>
<b>2</b>	<b>Non-Financial assets</b>		
i.	Inventories	66.30	120.30
ii.	Current Tax Assets (Net)	26.35	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	120.57	-
	<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>213.61</b>	<b>146.64</b>
	<b>TOTAL ASSETS</b>	<b>713.41</b>	<b>717.17</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	0.78	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	8.61	8.46
iii.	Debt Securities	-	-
iv.	Borrowings (Other than Debt Securities)	-	-
v.	Deposits	-	-
vi.	Subordinated Liabilities	-	-
vii.	Other Financial Liabilities	-	-
	<b>TOTAL FINANCIAL LIABILITIES</b>	<b>9.40</b>	<b>8.47</b>
<b>2</b>	<b>Non-Financial Liabilities</b>		
	Current Tax Liabilities (Net)	-	4.68
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non-financial liabilities	-	-
	<b>TOTAL NON-FINANCIAL LIABILITIES</b>	<b>-</b>	<b>4.68</b>
<b>3</b>	<b>EQUITY</b>		
	(a) Equity Share capital	531.18	531.18
	(b) Other Equity	172.83	172.83
	<b>TOTAL EQUITY</b>	<b>704.01</b>	<b>704.01</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>713.41</b>	<b>717.17</b>
	<b>Disclosure of notes on assets and liabilities</b>		



# G.K. CONSULTANTS LIMITED

## UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER YEAR ENDED 31.12.2020

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
<b>1 Segment Revenue</b>						
<b>(Net Sales/Income)</b>						
a) Interest Income	9.86	9.74	10.92	30.62	31.14	41.00
b) Dividend Income	0.08	0.14	0.05	0.24	0.93	1.64
c) Fees and Commission	40.52	0.00	-	40.52	4.00	37.50
d) Sale of Product- Shares	30.90	12.85	24.84	67.93	162.89	791.15
e) Future and Options	-	-	2.90	-	70.30	40.64
f) Capital Gain	-	-	-	-	-	-
<b>Total Income from Operations</b>	<b>81.37</b>	<b>22.73</b>	<b>38.71</b>	<b>139.31</b>	<b>269.26</b>	<b>911.93</b>
<b>2 Segment Results</b>						
(Profit before Tax and interest)						
a) Interest Income	9.86	9.74	10.92	30.62	31.14	41.00
b) Dividend Income	0.08	0.14	0.05	0.24	0.93	1.64
c) Fees and Commission	40.52	-	-	40.52	4.00	37.50
d) Sale of Product- Shares	(3.40)	0.53	5.06	(9.58)	4.04	(4.88)
e) Future and Options	(87.76)	(23.60)	2.90	(136.84)	70.30	25.14
f) Capital Gain	-	-	-	-	-	-
<b>Total</b>	<b>(40.70)</b>	<b>(13.20)</b>	<b>18.93</b>	<b>(75.05)</b>	<b>110.42</b>	<b>100.40</b>
Less : i. Interest						
ii. Other un-allocable exp.	17.98	13.17	14.34	45.51	47.49	80.80
<b>Total Profit Before Tax</b>	<b>(58.68)</b>	<b>(26.37)</b>	<b>4.69</b>	<b>(120.56)</b>	<b>62.93</b>	<b>19.60</b>
<b>Segment Asset-Segment Liabilities</b>						
<b>3 Segment Asset</b>						
a) Interest Income	435.86	428.25	492.64	435.86	492.64	469.21
b) Dividend Income	2.32	80.32	101.04	2.32	101.04	120.30
c) Fees and Commission	-	-	-	-	-	25.31
d) Sale of Product- Shares	66.30	81.34	116.42	66.30	116.42	56.95
e) Future and Options	-	-	-	-	-	-
Total Segment Asset	504.48	589.91	710.10	504.48	710.10	671.76
Un-allocable Assets	208.93	118.82	44.15	208.93	44.15	45.41
Net Segment Assets	713.41	708.73	754.24	713.41	754.24	717.17
<b>4 Segment Liabilities</b>						
1. Share Account	-	-	-	-	-	-
2. Interest Account	-	-	-	-	-	-
Total Segment Liabilities	-	-	-	-	-	-
Un-allocable Liabilities	9.40	4.72	2.23	9.40	2.23	13.15
Net Segment Liabilities	9.40	4.72	2.23	9.40	2.23	13.15


**NOTES:**

- (a) The above unaudited financial results for the quarter ended 31st December 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 12th February, 2021.
- (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 31.12.2020 (F.Y.2020-21) 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) No Provision for Income Tax is made for the current period including accounting for deferred taxation in accordance with Accounting Standard 22 of ICAI.
- (g) The Statutory Auditors of the Company have carried out Limited Review Report of the above results.

Place: New Delhi

Date: 12.02.2021

By Order of the Board

  
(Subodh Gupta)  
Director  
DIN : 00006243





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Website: www.vkgandassociates.com

## VINOD KUMAR GUPTA & ASSOCIATES

### CHARTERED ACCOUNTANTS

Block No. : 31/F/9  
Opp. LIC Building  
Sanjay Place  
Agra-282002

#### INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

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

We have reviewed the accompanying statement of Unaudited financial results of M/s G. K. Consultants Limited for the period ended 31.12.2020 and year to date from April , 01, 2020 to December 31 ,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, except that the inventory of shares is valued at cost price instead of Fair Value as prescribed by Indian Accounting Standards (IND AS).

**For Vinod Kumar Gupta & Associates**  
**Chartered Accountants**

FRN: 002377C

*Nikhil Gupta*

(CA. NIKHIL GUPTA)

Partner

M. No. 403014

UDIN : 21403014AAAADN7446

Place: New Delhi

Date: 12.02.2021



**FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2020 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 31.12.2020 (with limited review)
1	<b>Income</b>	
	Interest Income	9.86
	Dividend Income	0.08
	Rental Income	0.00
	Fees and commission Income	40.52
	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)	30.90
	Sale of services	0.00
	Futures & Options Income	0.00
	Other Operating Revenue	0.00
	<b>Total Revenue From Operations</b>	<b>81.37</b>
	<b>Other Income</b>	<b>0.00</b>
	<b>Total Income from operations (net)</b>	<b>81.37</b>
2	<b>Expenses</b>	
	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	87.76
	Purchase of stock-in-trade	20.29
	Changes in inventories of finished goods, work in progress and stock- in- trade	14.02
	Employee benefits expenses	10.59
	Depreciation and amortisation expenses	0.00
	Other expenses	7.39
	<b>Total expenses</b>	<b>140.05</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>-58.68</b>
4	<b>Exceptional items</b>	<b>0.00</b>
5	<b>Total Profit before tax</b>	<b>-58.68</b>
6	<b>Tax Expenses</b>	<b>0.00</b>
	Current Tax	0.00
	Deferred Tax	0.00
	<b>Total Tax Expenses</b>	<b>0.00</b>
7	<b>Net Profit /(Loss) for the period from continuing operations</b>	<b>-58.68</b>
8	<b>Profit /(Loss) from discontinuing operations before tax</b>	<b>0.00</b>
9	<b>Tax Expenses of discontinuing operations</b>	<b>0.00</b>
10	<b>Net Profit /(Loss) from discontinuing operations after tax</b>	<b>0.00</b>
11	<b>Profit /Loss for the period</b>	<b>-58.68</b>
12	<b>Other Comprehensive Income</b>	<b>0.00</b>
	(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
	<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and other Comprehensive income for the period)</b>	<b>-58.68</b>



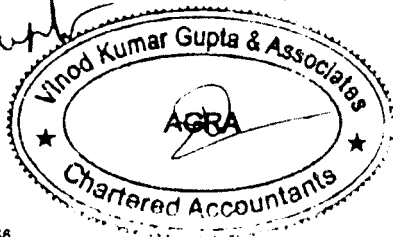
14	<b>Details of Equity Share Capital</b>	
	Paid up equity Share Capital	531.18
	Face Value of Equity Share Capital	10.00
15	<b>Details of Debt Securities</b>	0.00
16	<b>Reserve excluding revaluation reserve</b>	52.27
17	<b>Earning per equity Share (For Continuing operation):</b>	
	(1) Basic:	-1.10
	(2) Diluted	-1.10
18	<b>Earning per equity Share (For discontinuing operation):</b>	
	(1) Basic:	0.00
	(2) Diluted	0.00
19	<b>Earning per equity Share (For discontinuing &amp; Continuing operation):</b>	
	(1) Basic:	-1.10
	(2) Diluted	-1.10

A PARTICULARS OF SHAREHOLDING		
1	<b>Public Shareholding :</b>	
	** Number of shares	5227200
	** Percentage of Shareholding	98.41
2	<b>Promoters and promoter group shareholding</b>	
	<b>a) Pledged/Encumbered</b>	
	- 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>b) Non-encumbered</b>	
	- 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

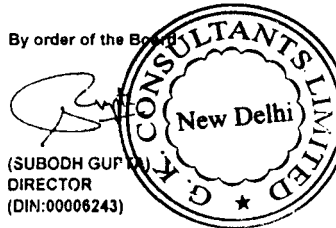
As per our separate report of even date attached

for Vinod Kumar Gupta & Associates  
Chartered Accountants

(CA. Nikhil Gupta)  
Partner  
M. No. 4030-4  
Place : New Delhi (Camp)  
Date : 12.02.2021  
UDIN : 21403014AAAADN7446



By order of the Board



(SUBODH GUPTA)  
DIRECTOR  
(DIN:00006243)