



G. K. CONSULTANTS LIMITED

PROJECT CONSULTANTS-CONCEPT TO COMMISSIONING
Web: gkconsultantsltd.com; CIN: L74140DL1988PLC034109

G.R. CONSOLIDIAN LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2022

(Figure in Lakh)

| Sl.No | Particulars | Quarter Ended | | Nine Month Ended | | Year Ended |
|-------|--|---------------|---------------|------------------|--------------|---------------|
| | | 31.12.2022 | 30.09.2022 | 31.12.2021 | 31.12.2021 | 31.03.2022 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | Income | | | | | |
| | Interest Income | 10.13 | 10.47 | 10.71 | 32.61 | 30.85 |
| | Dividend Income | - | - | - | - | 51.34 |
| | Rental Income | 0.02 | 0.04 | 0.06 | 0.06 | 0.17 |
| | Fees and commission Income | - | - | - | - | 0.37 |
| | Net gain on fair value changes | - | - | 32.00 | - | 32.00 |
| | Net gain on derecognition of financial instruments under amortised cost category | - | - | - | - | - |
| | Sale of products/Shares (including Exercise Equity) | 14.35 | - | 3.67 | 17.10 | 39.74 |
| | Futures & Options Income | - | - | - | 0.57 | 0.57 |
| | Other Operating Revenue | - | - | - | - | - |
| | Total Revenue From Operations | 24.53 | 10.55 | 46.44 | 49.77 | 124.02 |
| | Other Income | - | - | - | - | - |
| | Total Income from operations (1+2) | 24.53 | 10.50 | 46.44 | 49.77 | 124.02 |
| 2 | Expenses | | | | | |
| | Finance costs | - | - | - | - | 2.96 |
| | Fees and commission expense | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | Purchase of stock-in-trade | 13.14 | 11.99 | 8.63 | 27.75 | 17.78 |
| | Changes in inventories of finished goods, work in progress and stock-in-trade | (0.47) | (12.82) | (4.72) | 47.18 | 17.78 |
| | Employee benefits expenses | - | - | - | 5.66 | 19.41 |
| | Depreciation and amortisation expenses | - | 7.58 | 6.37 | 5.86 | 17.05 |
| | Other expenses | - | 10.37 | 8.52 | 0.72 | 6.47 |
| | Total expenses | 13.67 | 11.99 | 14.06 | 10.28 | 48.74 |
| 3 | Profit/(Loss) before exceptional items and tax (1-2) | (0.14) | (1.49) | (3.56) | 36.16 | 62.45 |
| 4 | Exceptional items | - | - | - | - | 53.63 |
| | | | | | | 61.57 |

G.K. CONSULTANTS LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2022

| Particulars | Quarter Ended | | | Nine Month Ended | | Year Ended |
|---|---------------|-------------|-------------|------------------|-------------|------------|
| | 31.12.2022 | 30.09.2022 | 31.12.2021 | 31.12.2022 | 31.12.2021 | 31.03.2022 |
| | (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) | Nil | Nil | Nil | Nil | Nil | Nil |
| 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 31.12.2022 | | | |
|--|-----|-----|-----|
| 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 30.09.2022 (Unaudited) | As at 31.03.2022 (audited) |
|----------|--|---------------------------------|-------------------------------|
| A | ASSETS | | |
| 1 | Financial assets | | |
| | Cash and cash equivalents | 32.66 | 11.93 |
| ii. | Bank balances other than Cash and cash equivalents above | - | - |
| iii. | Derivative financial instruments | - | - |
| iv. | Receivables | - | - |
| | (i) Trade Receivables | 1.24 | 0.05 |
| | (ii) Other Receivables | 2.10 | - |
| v. | Loans | - | - |

G.K. CONSULTANTS LIMITED

UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 31.12.2022

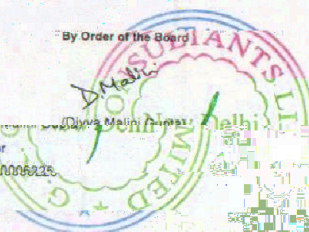
| Particulars | Quarter Ended | | | Nine Month Ended | | Year Ended |
|--|---------------|---------------|---------------|------------------|---------------|---------------|
| | 31.12.2022 | 30.09.2022 | 31.12.2021 | 31.12.2022 | 31.12.2021 | 31.03.2022 |
| 1 Segment Revenue (Net Sales/Income) | | | | | | |
| a) Interest Income | 10.13 | 10.47 | 10.71 | 32.61 | 30.85 | 51.34 |
| b) Dividend Income | 0.02 | 0.04 | 0.06 | 0.06 | 0.17 | 0.37 |
| c) Fees and Commission | 0.00 | 0.00 | 32.00 | 0.00 | 32.00 | 32.00 |
| d) Sale of Product- Shares | 14.38 | 0.00 | 3.67 | 17.10 | 38.78 | 39.74 |
| e) Future and Options | - | - | - | - | 0.57 | 0.57 |
| f) Capital Gain | - | - | - | - | - | - |
| Total Income from Operations | 24.53 | 10.50 | 46.44 | 49.77 | 102.37 | 124.02 |
| 2 Segment Results (Profit before Tax and interest) | | | | | | |
| a) Interest Income | 10.13 | 10.47 | 10.71 | 32.61 | 30.85 | 51.34 |
| b) Dividend Income | 0.02 | 0.04 | 0.06 | 0.06 | 0.17 | 0.37 |
| c) Fees and Commission | - | - | 32.00 | - | 32.00 | 32.00 |
| d) Sale of Product- Shares | 1.71 | 0.83 | (0.24) | 1.52 | 13.56 | 12.80 |
| e) Future and Options | - | - | - | - | 0.57 | 0.57 |
| f) Capital Gain | - | - | - | - | - | - |
| Total | 11.86 | 11.33 | 42.54 | 34.18 | 77.15 | 97.08 |
| Less : i. Interest | - | - | - | - | - | - |
| ii. Other un-allocable exp. | (17.75) | 14.89 | 6.38 | 46.73 | 23.51 | 32.56 |
| Total Profit Before Tax | (5.89) | (3.56) | 36.16 | (12.55) | 53.63 | 61.56 |
| Segment Asset-Segment Liabilities | | | | | | |
| 3 Segment Asset | | | | | | |
| a) Interest Income | 618.93 | 643.36 | 714.70 | 618.03 | 710.00 | 714.70 |
| b) Dividend Income | 31.51 | 31.03 | 20.09 | 31.51 | 20.09 | 27.64 |
| c) Fees and Commission | - | - | 0.07 | - | 0.07 | 57.85 |
| d) Sale of Product- Shares | - | - | - | - | - | 21.26 |
| e) Future and Options | - | - | - | - | - | - |
| Total Segment Asset | 650.44 | 674.39 | 738.46 | 650.44 | 738.45 | 526.21 |
| Un-allocable Assets | 52.98 | 35.88 | 64.40 | 52.98 | 64.40 | 143.27 |
| Net Segment Assets | 703.42 | 710.27 | 802.85 | 703.42 | 802.85 | 669.48 |
| 4 Segment Liabilities | | | | | | |
| 1. Share Account | | | | | | |
| 2. Interest Account | | | | | | |
| Total Segment Liabilities | | | | | | |
| Un-allocable Liabilities | 2.50 | 3.46 | 97.64 | 2.50 | 97.64 | 17.90 |
| Net Segment Liabilities | 2.50 | 3.46 | 97.64 | 2.50 | 97.64 | 17.90 |

- NOTES**
- The above unaudited financial results for the quarter ended 31st December 2022 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 10th February, 2023.
 - 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 current period (31.12.2022/31.03.2022) 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 207/03.02.002/2016-11 dated 17.01.2017 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: 10.02.2023

By Order of the Board

Director
DIN: 00006225





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VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

Block No. 31/4/9
Opp. LIC Building
Sanjay Place
Agra-202002

Independent Auditor's Certificate/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 31.12.2022. 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 Vinod Kumar Gupta & Associates
Chartered Accountants

FRN: 002377C



(CA. Nikhil Gupta)
Partner

M. No. 403014