



## G. K. CONSULTANTS LIMITED

PROJECT CONSULTANTS-CONCEPT TO COMMISSIONING  
Web: gkconsultantsltd.com, CIN: L74140DL1988PLC034109  
302, G. K. HOUSE, 187A, SANT NAGAR, EAST OF KAILASH,  
NEW DELHI-110065. INDIA  
PHONE : 26489299, 26489431 FAX : 011-26489299  
E-mail : ak\_gkcl@yahoo.co.in

GKCL: SE: 2024-25

October 22, 2024

To,  
**Bombay Stock Exchange Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001, India

**Scrip Code : 531758**

**Subject: Outcome of the Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

In compliance with Regulation 30 read with Schedule III Para A and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on today i.e. Tuesday, October 22, 2024 at the registered office of the Company has inter- alia, considered and approved the following businesses:

1. The Un-audited Financial Results of the Company, duly reviewed by the Audit Committee, along with Limited Review Report for the quarter and half-year ended September 30, 2024.

*In compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2024 the Unaudited Financial Results along with the Limited Review Report expressing unmodified opinion on these results is annexed along with this letter as Annexure A.*

The above information will also be available on the website of company at <https://gkconsultantsltd.com/>.

The Board Meeting commenced at 03:30 PM and concluded at 06:15 PM.

You are requested to take the same on record.

Thanking you,  
Yours faithfully,  
For **G. K. Consultants Limited**

**Divya Malini Gupta**  
**Managing Director**  
**DIN: 00006225**

**Date : October 22, 2024**  
**Place : New Delhi**  
**Encl. : Annexure as stated above**



Off: 2522129  
Mobile: 9760025882  
e-mail: vinodguptafca@gmail.com  
Website: www.vkgandassociates.com

# VINOD KUMAR GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Block No. 31/F/9  
Opp. L.I.C. 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 30.09.2024. 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  
UDIN: 24403014BKAOQQ2371  
Place: Agra  
Date: 22.10.2024



**G.K. CONSULTANTS LIMITED**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER 2024**

Sl.NO.	Particulars	Quarter Ended			Half Year Ended		(Figure in Lakh)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2024
	(1)	(2)	(3)			(4)	
<b>1</b>	<b>Income</b>						
	Interest Income	11.87	12.39	10.78	24.25	22.02	50.53
	Dividend Income	0.00	0.00	0.01	0.00	0.01	0.01
	Rental Income	-	-	-	-	-	-
	Fees and commission Income	-	-	-	-	-	-
	Net gain on fair value changes	-	-	-	-	31.92	-
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Sale of products/Shares (including Excise Duty)	-	-	-	-	-	40.70
	Sale of services	-	-	-	-	-	-
	Futures & Options Income	-	-	-	-	-	18.88
	Other Operating Revenue	-	-	-	-	-	-
	<b>Total Revenue From Operations</b>	<b>11.87</b>	<b>12.39</b>	<b>10.79</b>	<b>24.25</b>	<b>53.95</b>	<b>109.92</b>
	Other Income	-	-	-	-	-	-
	<b>Total Income from operations (net)</b>	<b>11.87</b>	<b>12.39</b>	<b>10.79</b>	<b>24.25</b>	<b>53.95</b>	<b>109.92</b>
<b>2</b>	<b>Expenses</b>						
	Finance costs	-	-	-	-	-	0.20
	Fees and commission expense	-	-	-	-	-	-
	Net loss on fair value changes	-	-	0.75	-	0.75	0.75
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	Cost of material consumed	-	-	-	-	-	-
	Futures & Options	-	0.01	-	0.01	-	19.27
	Purchase of stock-in-trade	-	-	-	-	-	8.24
	Changes in inventories of finished goods, work in progress and stock-in-trade	(0.00)	(0.00)	-	(0.00)	25.99	25.96
	Employee benefits expenses	6.23	3.77	4.06	10.00	9.30	20.85
	Depreciation and amortisation expenses	0.13	-	-	0.13	-	0.25
	Other expenses	5.19	18.07	2.14	23.26	7.36	17.55
	<b>Total expenses</b>	<b>11.54</b>	<b>21.84</b>	<b>6.94</b>	<b>33.39</b>	<b>43.40</b>	<b>91.06</b>
3	Profit/(Loss) before exceptional items and tax (1-2)	0.32	(9.46)	3.85	(9.13)	10.55	18.86
4	Exceptional items	-	-	-	-	-	-
5	<b>Total Profit before tax</b>	<b>0.32</b>	<b>(9.46)</b>	<b>3.85</b>	<b>(9.13)</b>	<b>10.55</b>	<b>18.86</b>
6	<b>Tax Expenses</b>						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	4.60
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.60</b>
7	<b>Net Profit/(Loss) for the period from continuing operations</b>	<b>0.32</b>	<b>(9.46)</b>	<b>3.85</b>	<b>(9.13)</b>	<b>10.55</b>	<b>14.26</b>
8	Profit/(Loss) from discontinuing operations before tax	-	-	-	-	-	-
9	Tax Expenses of discontinuing operations	-	-	-	-	-	-
10	Net Profit/(Loss) from discontinuing operations after tax	-	-	-	-	-	-
11	<b>Profit/(Loss) for the period</b>	<b>0.32</b>	<b>(9.46)</b>	<b>3.85</b>	<b>(9.13)</b>	<b>10.55</b>	<b>14.26</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>0.32</b>	<b>(9.46)</b>	<b>3.85</b>	<b>(9.13)</b>	<b>10.55</b>	<b>14.26</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>	<b>165.99</b>	<b>165.99</b>	<b>160.49</b>	<b>165.99</b>	<b>160.49</b>	<b>164.19</b>
17	<b>Earning per equity Share (For Continuing operation):</b>						
	(1) Basic:	0.01	(0.18)	0.07	(0.17)	0.20	0.27
	(2) Diluted	0.01	(0.18)	0.07	(0.17)	0.20	0.27
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:	0.01	(0.18)	0.07	(0.17)	0.20	0.27
	(2) Diluted	0.01	(0.18)	0.07	(0.17)	0.20	0.27



**G.K. CONSULTANTS LIMITED**

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER 2024**

Particulars	Quarter Ended			Half-Yearly		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	(1)	(2)	(3)	(4)	(5)	(6)
<b>A PARTICULARS OF SHAREHOLDING</b>						
<b>1 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 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	84600	84600	84600	84600	84600	84600
- Percentage of shares	1.59	1.59	1.59	1.59	1.59	1.59
(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 INVESTOR COMPLAINTS DURING THE QUARTER ENDED 30.09.2024</b>		
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**  
**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES**

(Figure in Lakh)

S.N.	PARTICULARS	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Financial assets</b>		
i.	Cash and cash equivalents	74.13	107.17
ii.	Bank balances other than Cash and cash equivalents above	-	-
iii.	Derivative financial instruments	-	-
iv.	Receivables	-	-
	(i) Trade Receivables	-	16.11
	(ii) Other Receivables	-	0.21
v.	Loans	602.34	555.12
vi.	Investment	-	-
vii.	Other Financial assets	0.80	0.80
	<b>TOTAL FINANCIAL ASSETS</b>	<b>677.26</b>	<b>679.42</b>
<b>2</b>	<b>Non-Financial assets</b>		
i.	Inventories	0.42	0.41
ii.	Current Tax Assets (Net)	15.21	15.88
iii.	Deferred Tax Assets (Net)	2.95	2.95
iv.	Investment Property	-	-
v.	Biological Assets other than bearer plants	-	-
vi.	Property, Plant and Equipment	2.46	2.58
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>21.04</b>	<b>21.83</b>
	<b>TOTAL ASSETS</b>	<b>698.30</b>	<b>701.25</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	-	-
	(ii) total outstanding dues of micro enterprises and small enterprises	-	-
	(iii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.50	3.65
	(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	9.76	2.23
iii.	Debt Securities	-	-
iv.	Borrowings (Other than Debt Securities)	-	-
v.	Deposits	-	-
vi.	Subordinated Liabilities	-	-
vii.	Other Financial Liabilities	-	-
	<b>TOTAL FINANCIAL LIABILITIES</b>	<b>10.26</b>	<b>5.88</b>
<b>2</b>	<b>Non-Financial Liabilities</b>		
	Current Tax Liabilities (Net)	-	-
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non-financial liabilities	-	-
	<b>TOTAL NON-FINANCIAL LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>3</b>	<b>EQUITY</b>		
	(a) Equity Share capital	531.18	531.18
	(b) Other Equity	166.86	164.19
	<b>TOTAL EQUITY</b>	<b>698.04</b>	<b>695.37</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>698.30</b>	<b>701.25</b>
	Disclosure of notes on assets and liabilities		



**G.K. CONSULTANTS LIMITED**

**UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 30.09.2024**

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
<b>1 Segment Revenue</b>						
(Net Sales/Income)						
a) Interest Income						
b) Dividend Income	11.87	12.39	10.78	24.25	22.02	50.53
c) Fees and Commission	0.00	-	0.01	0.00	0.01	0.01
d) Sale of Product- Shares	-	-	-	-	-	-
e) Future and Options	-	-	-	-	31.92	40.70
f) Capital Gain	-	-	-	-	-	18.68
<b>Total Income from Operations</b>	<b>11.87</b>	<b>12.39</b>	<b>10.78</b>	<b>24.25</b>	<b>53.95</b>	<b>109.91</b>
<b>2 Segment Results</b>						
(Profit before Tax and interest)						
a) Interest Income						
b) Dividend Income	11.87	12.39	10.78	24.25	22.02	50.53
c) Fees and Commission	0.00	-	0.01	0.00	0.01	0.01
d) Sale of Product- Shares	-	-	-	-	-	-
e) Future and Options	-	-	-	-	5.93	8.50
f) Capital Gain	-	-	-	-	-	18.68
<b>Total</b>	<b>11.87</b>	<b>12.39</b>	<b>10.78</b>	<b>24.25</b>	<b>27.96</b>	<b>77.71</b>
Less : i. Interest Finance Cost	-	-	-	-	-	0.20
ii. Other un-allocable exp.	11.54	21.84	8.94	33.38	17.41	58.66
<b>Total Profit Before Tax</b>	<b>0.32</b>	<b>(9.46)</b>	<b>3.85</b>	<b>(9.13)</b>	<b>10.55</b>	<b>18.85</b>
<b>3 Segment Asset-Segment Liabilities</b>						
<b>Segment Asset</b>						
a) Interest Income	658.23	612.43	639.02	658.23	639.02	555.12
b) Dividend Income	-	-	0.38	-	0.38	-
c) Fees and Commission	-	-	-	-	-	-
d) Sale of Product- Shares	0.42	0.42	-	0.42	-	0.41
e) Future and Options	-	-	-	-	-	16.11
<b>Total Segment Asset</b>	<b>658.64</b>	<b>612.85</b>	<b>639.40</b>	<b>658.64</b>	<b>639.40</b>	<b>571.84</b>
Un-allocable Assets	37.20	79.42	53.38	37.20	53.38	127.41
<b>Net Segment Assets</b>	<b>695.84</b>	<b>692.27</b>	<b>692.78</b>	<b>695.84</b>	<b>692.78</b>	<b>699.05</b>
<b>4 Segment Liabilities</b>						
1. Share Account	-	-	-	-	-	-
2. Interest Account	-	-	-	-	-	-
<b>Total Segment Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Un-allocable Liabilities	10.26	7.13	1.09	10.26	1.09	3.99
<b>Net Segment Liabilities</b>	<b>10.26</b>	<b>7.13</b>	<b>1.09</b>	<b>10.26</b>	<b>1.09</b>	<b>3.99</b>

**NOTES:**

- The above unaudited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and accordingly, these unaudited financial results together with the results for the comparative reporting periods have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), directions/guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above unaudited standalone financial results are in compliance with Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). The material accounting policies that are applied in preparation of these unaudited standalone financial results are consistent with those followed in the Standalone financial statements for the year ended 31 March 2024. The above unaudited Standalone financial results will be made available on the websites of the Stock Exchanges, <https://www.bseindia.com/stock-share-price/gkconsultants-ltd/gkcons/531758/> and on the website of the Company at the URL <https://gkconsultantsltd.com/>
- The above Audited financial results for the quarter and half year ended 30th September, 2024 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 22nd October, 2024.
- In compliance with Regulation 33 and Regulation 52 read with Regulation 63 (2) of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of standalone financial results for the quarter and half year ended 30 September 2024 has been carried out by Statutory Auditors, Vinod Kumar Gupta & Associates, Chartered Accountants.
- The Company is engaged primarily in the business of financing in India. In the above standalone financial results, the line item 'Interest Income' amounting to Rs. 11.87 Lakhs and Rs.24.25 Lakhs respectively for the quarter and half year ended 30 September 2024.
- 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.
- Provision for Income Tax is made for the current period including accounting for deferred taxation in accordance with Accounting Standard 22 of ICAI.
- There were no investor complaints known to the Company outstanding at the beginning and at the end of the quarter ended on September 30, 2024.

Place: New Delhi

Date: 22.10.2024



**STATEMENT OF CASH FLOWS**

	As At	As At
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
<b>A. Cash flow from Operating activities</b>		
Profit before tax	(9.13)	18.85
<b>Adjustments for:</b>		
Depreciation and amortization expense	0.13	0.25
Other Income	-	-
Finance expenses	-	-
Other non-cash adjustments (Actuarial gain/loss)	-	-
<b>Operating profit before working capital changes</b>	<b>(9.01)</b>	<b>19.11</b>
<b>Movements in working capital :</b>		
Non-Current/Current financial and other assets	(46.54)	42.14
Trade receivables	16.33	(15.90)
Inventories	(0.00)	25.96
Trade payables	4.38	4.34
Non-Current/Current financial and other liabilities/provision	-	-
<b>Cash generated from operations</b>	<b>(34.85)</b>	<b>75.64</b>
Income tax Refund/ (paid) during the year	-	-
<b>Net cash from operating activities (A)</b>	<b>(34.85)</b>	<b>75.64</b>
<b>B. Cash flow from Investing activities</b>		
Purchase of property, plant and equipment	-	-
Investment in subsidiary	-	-
Loans and advances given	-	-
Other income received	-	-
Movement in earmarked fixed deposits	-	-
<b>Net cash from investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash flow from Financing activities</b>		
Net Proceeds (Repayment) of borrowings	-	(16.27)
Finance Cost paid	1.80	-
<b>Net cash from financing activities (C)</b>	<b>1.80</b>	<b>(16.27)</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(33.05)</b>	<b>59.37</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>107.17</b>	<b>47.80</b>
<b>Cash and cash equivalents at the end of the year (excluding fixed deposits)</b>	<b>74.13</b>	<b>107.17</b>

Place: New Delhi

Date: 22.10.2024

By Order of the Board

(Divya Malini Gupta)

Managing Director

DIN : 00006225