



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 : akg_gkcl@yahoo.co.in

CORPORATE RELATIONSHIP DEPARTMENT,
BSE Limited,
1st Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Sub.: Audited Financial Results for the Year Ended 31.03.2023

Reg.: G. K. CONSULTANTS LIMITED

Respected Sir,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable provisions, if any, this is to inform you that Board of Directors in their board meeting held today i.e. Tuesday, 30th May, 2023 (Commenced at 3:30 P.M and concluded at 6:30 P.M) has transacted the following business:

1. Consider and approved the audited Financial Results of the Company for the year ended 31.03.2023
2. Consider and take on record the Audited Report on financial result for the year ended 31.03.2023 as placed by the Statutory Auditor of the Company.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are sending herewith the Statement of audited Financial Results for the year ended 31.03.2023 for your kind perusal and record.

A copy of the Audit Report submitted by the Statutory Auditors on the Standalone result is attached herewith.

Thanking You,
Yours truly,

For G. K. CONSULTANTS LIMITED

Keshutosh Roy



(Keshutosh Roy)
Company Secretary
M. No. A63939

Date: 30.05.2023

G.K. CONSULTANTS LIMITED

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2023

(Figure in Lakh)

Sl.NO.	Particulars	Quarter Ended					
		31.03.2023		31.12.2022		31.03.2022	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)
	(1)	(2)	(3)	(4)	(5)		
1	Income						
	Interest Income	17.03	10.13	20.49	49.63	51.34	
	Dividend Income	(0.01)	0.02	0.20	0.06	0.37	
	Rental Income	-	-	-	-	-	
	Fees and commission Income	-	-	-	-	32.00	
	Net gain on fair value changes	-	-	-	-	-	
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	
	Sale of products/Shares (including Excise Duty)	-	14.38	0.95	16.15	39.74	
	Sale of services	-	-	-	-	-	
	Futures & Options Income	-	-	-	-	0.57	
	Other Operating Revenue	-	-	-	-	-	
	Total Revenue From Operations	17.02	24.53	21.64	65.84	124.01	
	Other Income	-	-	-	-	-	
	Total Income from operations (net)	17.02	24.53	21.64	65.84	124.01	
2	Expenses						
	Finance costs	0.99	-	2.96	1.39	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	1.14	13.14	0.97	27.95	18.75	
	Changes in inventories of finished goods, work in progress and stock-in-trade	5.13	(0.47)	0.75	(7.03)	8.20	
	Employee benefits expenses	5.25	7.38	6.28	24.66	23.30	
	Depreciation and amortisation expenses	0.06	-	-	0.06	-	
	Other expenses	12.50	10.37	2.39	39.42	9.24	
	Total expenses	25.07	30.42	13.32	86.44	62.45	
3	Profit/(Loss) before exceptional items and tax (1-2)	(8.05)	(5.89)	8.32	(20.60)	61.56	
4	Exceptional items	-	-	-	-	-	
5	Total Profit before tax	(8.05)	(5.89)	8.32	(20.60)	61.56	
6	Tax Expenses						
	Current Tax	-	-	-	-	-	
	Deferred Tax	(5.19)	-	16.09	(5.19)	16.09	
	Total Tax Expenses	(5.19)	-	16.09	(5.19)	16.09	
7	Net Profit/(Loss) for the period from continuing operations	(2.86)	(5.89)	(7.77)	-15.41	45.47	
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	(2.86)	(5.89)	(7.77)	(15.41)	45.47	
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)	(2.86)	(5.89)	(7.77)	(15.41)	45.47	
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	-	153.33	165.88	149.94	165.88	
17	Earning per equity Share (For Continuing operation):						
	(1) Basic:	(0.05)	(0.11)	(0.15)	(0.29)	0.86	
	(2) Diluted	(0.05)	(0.11)	(0.15)	(0.29)	0.86	
18	Earning per equity Share (For discontinuing operation):						
	(1) Basic:	-	-	-	-	-	
	(2) Diluted	-	-	-	-	-	
19	Earning per equity Share (For discontinuing & Continuing operation):						
	(1) Basic:	(0.05)	(0.11)	(0.15)	(0.29)	0.86	
	(2) Diluted	(0.05)	(0.11)	(0.15)	(0.29)	0.86	



G.K. CONSULTANTS LIMITED

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2023

	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		(1)	(2)	(3)	(4)	(5)
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding :					
	** Number of shares	5227200	5227200	5227200	5227200	5227200
	** Percentage of Shareholding	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
	- 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) Non-encumbered					
	- 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	INVESTOR COMPLAINTS DURING THE QUARTER ENDED 31.03.2023		
	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



Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	-20.596
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-7.033
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	9.859
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	133.317
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-2.699
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	133.444
	Net cash flows from (used in) operations	112.848
	Dividends received	0



Interest paid	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	112.848
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	2.583
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	-2.583
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0



Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	74.397
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-74.397
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	35.868
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	35.868
Cash and cash equivalents cash flow statement at beginning of period	11.930578
Cash and cash equivalents cash flow statement at end of period	47.799



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

(Figure in Lakh)

S.N.	PARTICULARS	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
A	ASSETS		
1	Financial assets		
i.	Cash and cash equivalents	47.80	11.93
ii.	Bank balances other than Cash and cash equivalents above	-	-
iii.	Derivative financial instruments	-	-
iv.	Receivables	-	-
	(I) Trade Receivables	-	0.05
	(II) Other Receivables	-	-
v.	Loans	-	-
vi.	Investment	-	-
vii.	Other Financial assets	598.86	732.18
	TOTAL FINANCIAL ASSETS	646.66	744.16
2	Non-Financial assets		
i.	Inventories	26.38	19.34
ii.	Current Tax Assets (Net)	15.51	25.31
iii.	Deferred Tax Assets (Net)	7.55	2.38
iv.	Investment Property	-	-
v.	Biological Assets other than bearer plants	-	-
vi.	Property, Plant and Equipment	2.83	0.25
vii.	Capital work-in-progress	-	-
viii.	Intangible assets under development	-	-
ix.	Goodwill	-	-
x.	Other Intangible assets	-	-
xi.	Other non-financial assets	-	-
	TOTAL NON-FINANCIAL ASSETS	52.26	47.26
	TOTAL ASSETS	698.92	791.42
B.	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
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	0.45	1.37
	(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	1.09	2.34
iii.	Debt Securities	-	-
iv.	Borrowings (Other than Debt Securities)	16.27	90.66
v.	Deposits	-	-
vi.	Subordinated Liabilities	-	-
vii.	Other Financial Liabilities	-	-
	TOTAL FINANCIAL LIABILITIES	17.80	94.37
2	Non-Financial Liabilities		
	Current Tax Liabilities (Net)	-	-
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non-financial liabilities	-	-
	TOTAL NON-FINANCIAL LIABILITIES	-	-
3	EQUITY		
	(a) Equity Share capital	531.18	531.18
	(b) Other Equity	149.94	165.88
	TOTAL EQUITY	681.12	697.06
	TOTAL LIABILITIES AND EQUITY	698.92	791.42
	Disclosure of notes on assets and liabilities		



to be contd..

G.K. CONSULTANTS LIMITED

AUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31.03.2023

Particulars	Quarter Ended			Year Ended	Year Ended
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
1 Segment Revenue					
(Net Sales/Income)					
a) Interest Income	17.03	10.13	20.49	49.63	51.34
b) Dividend Income	(0.01)	0.02	0.20	0.06	0.37
c) Fees and Commission	-	0.00	-	-	32.00
d) Sale of Product- Shares	-	14.38	0.95	16.15	39.74
e) Future and Options	-	-	-	-	0.57
f) Capital Gain	-	-	-	-	-
Total Income from Operations	17.02	24.53	21.64	65.84	124.01
2 Segment Results					
(Profit before Tax and interest)					
a) Interest Income	17.03	10.13	20.49	49.63	51.34
b) Dividend Income	(0.01)	0.02	0.20	0.06	0.37
c) Fees and Commission	-	-	-	-	32.00
d) Sale of Product- Shares	(8.27)	1.71	(0.77)	(4.76)	12.80
e) Future and Options	-	-	-	-	0.57
f) Capital Gain	-	-	-	-	-
Total	10.74	11.86	19.92	44.93	97.07
Less : i. Interest Finance Cost	0.99	-	2.96	1.39	2.96
ii. Other un-allocable exp.	17.81	17.75	8.64	64.14	32.56
Total Profit Before Tax	(8.05)	(5.89)	8.32	(20.60)	61.56
Segment Asset-Segment Liabilities					
3 Segment Asset					
a) Interest Income	598.06	618.93	731.38	598.06	731.38
b) Dividend Income	26.38	31.51	19.34	26.38	19.34
c) Fees and Commission	-	-	-	-	-
d) Sale of Product- Shares	-	-	-	-	-
e) Future and Options	-	-	-	-	-
Total Segment Asset	624.43	650.44	750.72	624.43	750.72
Un-allocable Assets	74.49	52.98	40.71	74.49	40.71
Net Segment Assets	698.92	703.42	791.42	698.92	791.42
4 Segment Liabilities					
1. Share Account	-	-	-	-	-
2. Interest Account	-	-	-	-	-
Total Segment Liabilities	-	-	-	-	-
Un-allocable Liabilities	1.54	2.50	3.70	1.54	3.70
Net Segment Liabilities	1.54	2.50	3.70	1.54	3.70

NOTES:

- (a) The above Audited financial results for the quarter and year ended 31st March, 2023 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 30th May, 2023.
- (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 31.03.2023 (F.Y. 2022-23) 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: 30.05.2023

By Order of the Board

(Divya Malini Gupta)
Director
DIN : 00006225





Off: 2522129
Mobile: 9837073938
Fax: 0562-4010250
E-mail: vinodguptafca@gmail.com
Website: www.vkgandassociates.com

VINOD KUMAR GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS

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

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 31st March, 2023 and the year to date results for the period 1st April, 2022 to 31st March, 2023, 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



(ii) give a true and fair view of the net loss and other financial information for the quarter ended 31st March, 2023 as well as the year to date results for the period from 1st April, 2022 to 31st March, 2023.

For VINOD KUMAR GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
ICAI FRN: 002377C

Nikhil Gupta

(CA. NIKHIL GUPTA)
Partner

M. No. 403014

UDIN: 23403014BGSSUN2729

Place: Agra
Date: 30.05.2023

