



GCM COMMODITY & DERIVATIVES LTD.

Sir R. N. M. House, 3B, Lal Bazar (5th Floor, Block-2) Kolkata - 700 001, West Bengal

Tel. : (+91) 33 2248 1053 / 9908 | Fax. (+91) 33 3028 5807

26.05.2018

To

The Deputy Manager
Dept. of Corp. Services
BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

Scrip Code: - 535917 (SME)

Sub.: Submission of Result Half year and year ended 31 March 2018 along with audit report & Declaration pursuant to Regulation 33(3) (d) of SEBI (LODR) Regulations, 2015.

Respected Sir/Madam,


With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations 2015: we are enclosing with this letter, Audited Financial Results for the Half Year & Year ended 31st March 2018 along with "Audit Report" by Statutory Auditors and Declaration Pursuant to Regulation 33(3) (d) of SEBI (LODR) Regulations, 2015.

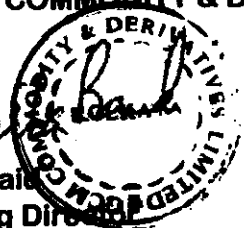
This is for the information of Members.

Please take the same on your record.

Thanking You,

For GCM COMMODITY & DERIVATIVES LIMITED


Amrita Baidya
Managing Director





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BSE Limited
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Scrip Code: - 535917 (SME)

Sub.: Declaration Pursuant to Regulation 33(3)(d) of SEBI (LODR)
Regulations, 2015.

Respected Sir/Madam,

It is hereby declared and confirm that the Auditor's Report on Audited Financial Results of the company for the year ended 31st March 2018 is with unmodified Opinion.

This declaration is furnished in reference to the provision of Regulation 33(3)(d) of SEBI (LODR) Regulations 2015 as notified on 25th May 2016.

This is for the information of Members.

Please take the same on your record.

Thanking You,

For GCM COMMODITY & DERIVATIVES LIMITED


Amrita Baid
Managing Director



A D S R & ASSOCIATES

CHARTERED ACCOUNTANTS

3B, LALBAZAR STREET, 5TH FLOOR
KOLKATA – 700001
Tel no.: 03322481053, 30285807
Mobile No. 9339757751
Email: alokdas631@gmail.com

Auditor's Report on Statement of Standalone Annual Result of GCM COMMODITY & DERIVATIVES LIMITED pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of

GCM COMMODITY & DERIVATIVES LIMITED

1. We have audited the accompanying Statement of Standalone Financial Results of **GCM COMMODITY & DERIVATIVES LIMITED** ('the Company') for the half year ended March 31, 2018 and the year to date result for the period 01.04.2017 to 31.03.2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Securities and Exchange Board of India Circular No. CIR/CFD/FAC/62/2016 dated July 05 2016 ('Listing obligation')
2. These Standalone statement has been prepared on the basis of the Standalone Annual Ind AS Financial Statements and reviewed financial result upto the end of the First Half year ended 30 September 2017 which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express an opinion on these Statement based on our audit of the standalone Annual Ind AS Financial Statements which have been prepared in accordance with the recognition and measurement principles laid down in the companies (India Accounting Standards) Rules, 2015 as per section 133 of the companies Act, 2013 and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations.
3. 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.

A D S R & ASSOCIATES

CHARTERED ACCOUNTANTS

3B, LALBAZAR STREET, 5TH FLOOR
KOLKATA – 700001
Tel no.: 03322481053, 30285807
Mobile No. 9339757751
Email: alokdas631@gmail.com

4. In our opinion and to the best of our information and according to the explanations given to us these Half year ended and year to date financial results:
- are presented in accordance with the requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - give a true and fair view of the net profit and other financial information for the Half year ended March 31, 2018 as well as the year to date results for the period from 01.04.2017 to 31.03.2018.

For ADSR & Associates
Chartered Accountants

A.K.DAS



Partner

FRN: 329843E

Membership No.: 0055737

Place: Kolkata
Date: May 26, 2018



GCM Commodity & Derivatives Limited

Regd. Office : Sir RNM House, 3B, Lal Bazar Street, 5th Floor, Kolkata-70001
 CIN - L74999WB2005PLC102819; Email : gcmcomm.kolkata@gmail.com, Website : www.gcmcommo.com
Audited Standalone Financial Results for the Half year and Year ended as on March 31, 2018

Sr. no.	Particulars	Standalone				
		Six Months ended			Year Ended	
		31.03.2018	30.09.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
	INCOME FROM OPERATIONS:					
I	Revenue from Operations	100.957	-0.386	-	100.571	-
II	Other income	-0.170	23.535	28.230	23.365	51.960
III	Total Revenue (I+II)	100.786	23.149	28.230	123.935	51.960
IV	Expenses:					
a	Purchase of Stock in Trade	53.574	-	-	53.574	-
b	Change in inventories of Finished goods, WIP and stock in trade	45.951	-4.115	-5.829	41.836	-5.829
c	Employee benefits expenses	8.513	10.008	21.521	18.521	29.221
d	Finance Cost	-	-	-	-	-
e	Depreciation and amortisation expenses	-0.000	0.702	1.342	0.702	1.342
f	Other expenses	3.231	12.917	9.510	16.148	16.710
	Total Expenses	111.268	19.512	26.544	130.780	41.444
	Profit/(Loss) before extra ordinary Items and tax	-10.482	3.637	1.686	-6.845	10.516
	Extraordinary Items (net of Tax expenses)	-	-	-	-	-
	Profit/(Loss) before tax	-10.482	3.637	1.686	-6.845	10.516
	Tax Expenses :					
a	Current Tax	-	-	2.978	-	2.978
b	Deferred Tax	0.080	-	-0.045	0.080	-0.045
	Profit/(Loss) after Tax from continuing operations	-10.562	3.637	-1.247	-6.925	7.583
	Other comprehensive income					
	Net Fair Value changes of Equity instruments and investments through OCI	-50.177	11.810	-75.306	-38.367	-165.810
	Income tax relating to items that willnot be classified to Profit or Loss	-	-	-	-	-
	Total other comprehensive Income	-50.177	11.810	-75.306	-38.367	-165.810
	Total comprehensive income for the period	-60.739	15.447	-76.553	-45.292	-158.227
	Paid-up equity Share Capital(face Value of Rs. 10/- each)	742.700	742.700	742.700	742.700	742.700
	Earning per Share (EPS) (Face value of Rs. 10/- each)					
	Basics	-0.142	0.049	-0.017	-0.093	0.102
	Diluted	-0.142	0.049	-0.017	-0.093	0.102

For GCM Commodity & Derivatives Ltd.

Date : 26.05.2018
Place: Kolkata



SD/-
Amrita Baid
Managing Director

Notes :

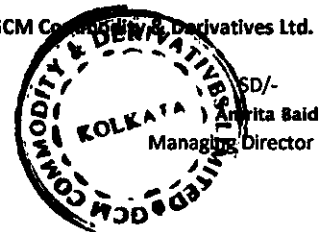
- 1 The above Standalone Audited financial result have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 26, 2018.
- 2 The financial result for the Half Year and Year ended March 31, 2018 is in accordance with Indian Accounting Standard ("Ind AS") which was applicable to the company for the period starting from April 01, 2017. Consequently standalone figure for the previous Half Year and year ended March 31, 2017 has been restated as per the requirement of the said notification, to comply with Ind As to make them comparable.
- 3 The preparation of these financial result in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of income, expenses and capital employed. The changes required due to application of Ind AS on retained earnings as well on current year/comparatives, profit/losses have been previously assessed and carried out. Accordingly, judgements, estimates and assumptions made in preparing these financial statements and competitive may require further adjustments that may be necessary due to fresh evidence/facts and interpretations of MCA/ICAI that may be observed/received at the time of finalization of annual financial statements for the year ending on March 31, 2018.
- 4 Reconciliation of profit & Loss for the period of transition from Indian GAPP to the Ind AS for the Half Year ended March 31, 2017:

Particulars	Unaudited
Loss for the period as per Previous GAAP	-1.247
Fair Value changes of Equity instruments and Investments	-75.306
Loss for the period under the Ind AS	-76.553

- 5 Previous period figure have been regrouped/rearranged wherever necessary, to make them comparable.
- 6 Figure of the half year ended 31 March 2018 are the balancing figures between audited figures in respect of the full financial year and the first half year ended 30 September 2017 of the current financial year.

Date : 26.05.2018
Place: Kolkata

For GCM Commodity & Derivatives Ltd.



STATEMENT OF ASSETS AND LIABILITIES

in Lakhs (Rs.)

Particulars		As At	
		31.03.2018	31.03.2017
		Audited	Audited
I	ASSETS		
	Non-Current Assets		
A	Property, Plant & Equipment	0.715	1.417
B	Investment Property	370.206	370.206
C	Financial Assets		
(i)	Investments	427.507	100.764
(ii)	Others	-	-
D	Income Asset Tax (Net)	5.659	2.285
E	Deferred Tax Assets (net)	-	-
	Current Assets		
A	Financial Assets		
(i)	Inventories	28.962	70.798
(ii)	Investments	-	-
(iii)	Trade Receivables	1,605.491	1609.191
(iv)	Cash & Cash Equivalent	13.430	11.505
(v)	Bank Balance other than above (v)	0.010	510.070
(vi)	Others	40.639	11.517
B	Other Current Assets	207.639	51.612
	TOTAL	2,700.258	2739.364
II	Equity & Liabilities		
	Equity		
(i)	Equity Share Capital	742.700	742.700
(ii)	Other equity	800.538	845.830
	Liabilities		
	Non-Current Liabilities		
A	Financial Liabilities		
(i)	Borrowings	-	-
B	Deferred Tax Liabilities (Net)	0.332	0.252
	Current Liabilities		
A	Financial Liabilities		
(i)	Borrowings		
(ii)	Trade Paybles	32.918	26.760
(iii)	Other Financial Liabilities	1,123.003	1123.003
B	Other Current Liabilities	0.767	0.819
	TOTAL	2,700.258	2739.364

