

GCM COMMODITY & DERIVATIVES LIMITED

Regd. Office : 3B, Lal Bazar Street, Sir R. N. M. House, 5th Floor, Block 2, Kolkata-700 001
CIN : L74999WB2005PLC102819, Email : gcmcommo.kolkata@gmail.com, Website : www.gcmcommo.co.in

Statement of Standalone Audited Financial Results for the Half Year & Year ended 31st March 2022

₹ in Lakhs

Sr. No.	Particulars	Half Year ended	Preceding Half	Year to date	Year to date
		31.03.2022	Year ended	figures as on	figures as on
		Audited	30.09.2021	31.03.2022	31.03.2021
			Un-Audited	Audited	Audited
I	Revenue from Operations	9.835	5.389	15.224	-
II	Other Income	5.686	5.344	11.030	10.300
III	Total Income (I+II)	15.521	10.733	26.254	10.300
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	288.849	15.340	304.189	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(297.394)	1.331	(296.063)	(21.271)
	Employees Benefit Expenses	4.569	4.829	9.398	13.596
	Finance Costs	-	0.066	0.066	-
	Depreciation & Amortization Expenses	0.466	0.262	0.728	0.052
	Other Expenses	5.740	11.099	16.839	9.907
	Total Expenses (IV)	2.230	32.927	35.157	2.284
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	13.291	(22.194)	(8.903)	8.016
VI	Exceptional Items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	13.291	(22.194)	(8.903)	8.016
VIII	Tax Expenses				
	Current	-	-	-	-
	Deferred Tax	(0.023)	0.030	0.007	0.048
	Total Tax Expenses (VIII)	(0.023)	0.030	0.007	0.048
IX	Profit for the Period / Year from continuing operations (VII-VIII)	13.314	(22.224)	(8.910)	7.968
X	Other Comprehensive Income				
	A. Fair value changes on Equity Instruments carried at fair value through OCI	(58.963)	85.150	26.187	5.099
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	(28.948)	22.139	(6.809)	(1.326)
	Total other Comprehensive Income (X)	(87.911)	63.011	19.378	3.773
XI	Total Comprehensive Income for the Period / Year (IX+X)	(74.597)	40.787	10.468	11.741
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	742.700	742.700	742.700	742.700
XIII	Other Equity			683.018	672.550
XIV	Earnings per Share (Face Value of ₹ 10/- each)				
	a) Basic	(1.004)	0.549	(0.120)	0.107
	b) Diluted	(1.004)	0.549	(0.120)	0.107

Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 23, 2022.
- The Statutory Auditors have carried out Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the Half Years ended 31st March 2021 and 31st March 2020 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the 1st half year of the respective financial years.

Place : Kolkata
Date: May 23, 2022

For GCM Commodity & Derivatives Limited

Sd/-
Amallesh Sadhu
Managing Director

GCM COMMODITY & DERIVATIVES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	31st March 2022	31st March 2021
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.797	370.366
Financial Assets	-	-
Income Tax Assets	6.027	1.800
Deferred Tax Assets	0.473	3.385
Total Non-Current Assets ...	7.297	375.551
Non-Current Financial Assets		
Non-Current Investments	236.534	347.784
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	236.534	347.784
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	325.967	29.904
Financial Assets		
Current Investments	-	-
Trade Receivables	1,929.546	1,593.588
Cash & Cash Equivalents	11.701	2.222
Bank Balances	0.240	0.108
Short Term Loans & Advances	-	-
Other Financial Assets	3.267	3.267
Other Current Assets	164.199	175.876
Total Non-Current Assets ...	2,434.920	1,804.965
Total Assets	2,678.751	2,528.300
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	742.700	742.700
Reserves & Surplus	683.018	672.550
Money Received against Share Warrants	-	-
Total Equity ...	1,425.718	1,415.250
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	3.904	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	3.904	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	1,247.395	1,111.086
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	1.734	1.964
Total Current Liabilities ...	1,249.129	1,113.050
Total Liabilities	1,253.033	1,113.050
Total Equity & Liabilities	2,678.751	2,528.300

GCM COMMODITY & DERIVATIVES LIMITED
Statement of Cash Flow as at 31st March, 2022

₹ In Lakhs

Particulars	As at 31st March 2022	As at 31st March 2021
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(8.903)</i>	<i>8.017</i>
<u>Adjustments for</u>		
Interest Income	(10.757)	(10.016)
Dividend Income	(0.118)	-
Depreciation	0.728	0.052
Profit on Sale of Investments	6.657	-
<i>Operating profit before working Capital Changes</i>	<i>(12.393)</i>	<i>(1.947)</i>
<u>Adjustments for Working Capital Changes</u>		
Decrease / (Increase) in Loan & Advances	-	-
Decrease / (Increase) in Trade Receivable	(335.958)	-
Decrease / (Increase) in Other Current Assets	11.678	118.129
Decrease / (Increase) in Inventories	(296.063)	(21.271)
Decrease / (Increase) in Trade Payable	-	-
Increase/(Decrease) in Other Financial Liabilities	136.309	-
Increase/(Decrease) in Other Current Liabilities	(0.230)	-
Increase/(Decrease) in Provisions	(4.228)	(0.575)
<i>Cash Generated from operations</i>	<i>(488.492)</i>	<i>96.283</i>
Less: Tax Expenses	-	0.210
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>(500.885)</i>	<i>94.546</i>
B. <u>Cash Flow From Investing Activities</u>		
Interest Income	10.757	10.016
Dividend Income	0.118	-
Purchases of Investments	(369.360)	(112.375)
Sale of Investments	500.140	6.690
Investment in Property	370.206	-
Purchase of Fixed Assets	(1.365)	-
<i>Net Cash from Investing Activities</i>	<i>510.496</i>	<i>(95.669)</i>
C. <u>Cash Flow From Financing Activities</u>		
Proceeds from Issue of Shares	-	-
Proceeds from Long Term Borrowings	-	-
<i>Net Cash used in Financing Activities</i>	<i>-</i>	<i>-</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	9.611	(1.123)
<i>Opening Balance of Cash & Cash Equivalents</i>	2.330	3.454
<i>Closing Balance of Cash & Cash Equivalents</i>	11.941	2.330