

## 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 2024

₹ in Lakhs (Otherwise stated)

Sr. No.	Particulars	Half Year ended 31.03.2024	Preceding Half Year ended 30.09.2023	Corresponding Half Year ended 31.03.2023	Year to date figures as on 31.03.2024	Corresponding Year to date figures as on 31.03.2023
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	214.048	82.660	-	296.708	-
II	Other Income	(4.066)	103.194	20.239	99.128	26.985
III	<b>Total Income (I+II)</b>	<b>209.982</b>	<b>185.854</b>	<b>20.239</b>	<b>395.836</b>	<b>26.985</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	41.696	2.198	0.475	43.894	48.421
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	130.859	237.392	(15.482)	368.251	(125.322)
	Employees Benefit Expenses	15.993	7.453	8.439	23.446	13.958
	Finance Costs	0.014	0.175	0.229	0.189	0.229
	Depreciation & Amortization Expenses	0.185	0.092	0.240	0.277	0.481
	Other Expenses	16.368	11.325	13.357	27.693	18.706
	<b>Total Expenses (IV)</b>	<b>205.115</b>	<b>258.635</b>	<b>7.258</b>	<b>463.750</b>	<b>(43.527)</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>4.867</b>	<b>(72.781)</b>	<b>12.981</b>	<b>(67.914)</b>	<b>70.512</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>4.867</b>	<b>(72.781)</b>	<b>12.981</b>	<b>(67.914)</b>	<b>70.512</b>
VIII	<b>Tax Expenses</b>					
	Current	-	-	-	-	0.099
	Deferred Tax	0.036	0.023	0.004	0.059	0.008
	<b>Total Tax Expenses (VIII)</b>	<b>0.036</b>	<b>0.023</b>	<b>0.004</b>	<b>0.059</b>	<b>0.107</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>4.831</b>	<b>(72.804)</b>	<b>12.977</b>	<b>(67.973)</b>	<b>70.405</b>
X	<b>Other Comprehensive Income</b>					
	A. Fair value changes on Equity Instruments carried at fair value through OCI	(12.142)	10.043	(1.308)	(2.099)	3.228
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	3.139	(2.611)	(2.018)	0.528	(0.839)
	<b>Total other Comprehensive Income (X)</b>	<b>(9.003)</b>	<b>7.432</b>	<b>(3.326)</b>	<b>(1.571)</b>	<b>2.389</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(4.172)</b>	<b>(65.372)</b>	<b>9.651</b>	<b>(69.544)</b>	<b>72.794</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	742.700	742.700	742.700	742.700	742.700
XIII	Other Equity		690.438		686.268	755.811
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>					
	a) Basic	0.065	(0.980)	0.175	(0.915)	0.948
	b) Diluted	0.065	(0.980)	0.175	(0.915)	0.948

**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, 2024.
- 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 2024 and 31st March 2023 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, 2024

**For GCM Commodity & Derivatives Limited**

Sd/-

**Amalsh Sadhu**  
Managing Director

**GCM COMMODITY & DERIVATIVES LIMITED**  
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	31st March 2024	31st March 2023
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	0.487	0.316
Financial Assets	-	-
Investments	236.963	78.575
<b>Total Non-Current Assets ...</b>	<b>237.450</b>	<b>78.891</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	83.038	451.289
Income Tax Assets	8.558	3.736
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	189.450	92.528
Cash & Cash Equivalents	71.401	20.424
Bank Balances	0.105	4.412
Short Term Loans & Advances	-	-
Other Financial Assets	1,822.518	1,884.522
Other Current Assets	507.500	507.500
<b>Total Non-Current Assets ...</b>	<b>2,682.570</b>	<b>2,964.411</b>
<b>Total Assets .....</b>	<b>2,920.020</b>	<b>3,043.302</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	742.700	742.700
Reserves & Surplus	686.267	755.811
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>1,428.967</b>	<b>1,498.511</b>
<b>Share Application Money Pending Allotment</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	3.810	4.279
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>3.810</b>	<b>4.279</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	29.800	179.385
Other Financial Liabilities	1,454.883	1,360.221
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	2.560	0.906
<b>Total Current Liabilities ...</b>	<b>1,487.243</b>	<b>1,540.512</b>
<b>Total Liabilities .....</b>	<b>1,491.053</b>	<b>1,544.791</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,920.020</b>	<b>3,043.302</b>

**GCM COMMODITY & DERIVATIVES LIMITED**  
Statement of Cash Flow as at 31st March, 2024

₹ In Lakhs

Particulars	As at 31st March 2024	As at 31st March 2023
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(67.914)</i>	<i>70.512</i>
<b><u>Adjustments for</u></b>		
Interest Income	(22.688)	(26.579)
Dividend Income	(0.814)	(0.407)
Depreciation	0.277	0.481
Profit on Sale of Investments	(15.437)	1.106
<b><i>Operating profit before working Capital Changes</i></b>	<b><i>(106.576)</i></b>	<b><i>45.113</i></b>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease / (Increase) in Loan & Advances	-	-
Decrease / (Increase) in Trade Receivable	(96.922)	1,837.017
Decrease / (Increase) in Financial Assets	-	(1,881.254)
Decrease / (Increase) in Other Current Assets	62.004	(343.302)
Decrease / (Increase) in Inventories	368.251	(125.322)
Decrease / (Increase) in Trade Payable	(149.585)	179.385
Increase/(Decrease) in Other Financial Liabilities	94.662	112.826
Increase/(Decrease) in Other Current Liabilities	1.654	(0.828)
Increase/(Decrease) in Provisions	(4.823)	2.292
<b><i>Cash Generated from operations</i></b>	<b><i>168.665</i></b>	<b><i>(174.073)</i></b>
Less: Tax Expenses	-	(0.099)
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b><i>168.665</i></b>	<b><i>(174.172)</i></b>
<b>B. Cash Flow From Investing Activities</b>		
Interest Income	22.688	26.579
Purchases of Investments	(702.060)	(64.592)
Sale of Investments	557.011	224.673
Investment in Property	-	-
Purchase of Fixed Assets	(0.448)	-
<b><i>Net Cash from Investing Activities</i></b>	<b><i>(122.809)</i></b>	<b><i>186.660</i></b>
<b>C. Cash Flow From Financing Activities</b>		
Proceeds from Issue of Shares	-	-
Proceeds from Long Term Borrowings	-	-
Dividend Income	0.814	0.407
<b><i>Net Cash used in Financing Activities</i></b>	<b><i>0.814</i></b>	<b><i>0.407</i></b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>46.670</b>	<b>12.895</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	24.836	11.941
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	71.506	24.836